G.R.S. IX-5]

Previous references. 1922-23 (G. 7.)

File No. 4-22.

Serial Nos. 91, 92, 107, 117, 118, 119

Later references.
G. 7. 7-23-150.
G.F. 232. 24. 168.

Reserve
2.11.25

GENERAL AND REVENUE SECRETARIAT

Serial Nos. 6.
P=59-E

Part B for November 1923.

SUBJECT

Reorganization of the Comptroller's office.

Vide G.O. No 2L: 754 of 1-8-1924 to the Comptroller.
G.7.7-23-150.

8/9/24.

G. R. S. 11] 191

GENERAL AND REVENUE SECRETARIAT.

(G.F.)

NOTES.

G.F. File No. 4-22

FILE HEADING.

Re-organization of the Comptroller's Office.

From

The Comptroller.

No. Es.775 Dated 21-3-1923. Received 24-3-1923.

Diary No. 3782	Enclos. 4. Spare Copies.	Serial No. 91

BRIEF ABSTRACT OF LETTER.

Forwards a memorandum containing proposals for the revision of the Scale of this office and requests early sanction of government to the proposition statements submitted with his letter

NOTES AND ORDERS.

(2)

F. R. S. III-2]

J.3782.

General and Revenue Secretariat.

G.F. File No. 4 of 1922

Serial No.

(1) With the letter placed below, the Comptroller has submitted proposals for the re-organization of his office involving an annual additional expenditure of Rs.12,000. In the circumstances explained by him in his memorandum, the work of his office requires to be improved and the scales of pay readjusted; but it is out of the question to entertain any proposal for additional expenditure. With all the improvement on which we can count, the condition of the next year's finance threatens to be one of a deficit and in view of this situation, I have been opposing all proposals for additional expenditure of every kind and relating to whatever department. I would, therefore, suggest that if the Comptroller may be informed that if he can would send up proposals without involving additional expenditure, Government would be inclined to consider them.

DEWAN'S OFFICE. Recd. on MAR 31 1923 Reg. No. 5719

DEWAN.)

2 Mull 28/3/23.

(3) I am afraid no scheme for add'l staff can be entertained at the present stage any reversion to increase of staff without varying the cost might be entertained & considered we ought to be able to get out such a scheme

(4) Reply sent by C. Comptr. 10.4.23

I shall please see 11/4

NOTE—Contn. sheet.

1148
3782
5716 N. 3

G. R. S. III-21

General and Revenue Secretariat.

99 File No. 4 of 19 11

Serial No.

(6) Subd in the draft for approval
Mtg 11 4/23
BM
1144

1148 to be linked with this 28-3-24

92 To the Comptroller

Letter. No Je 4824 dated 18.4.22.
states that at present no scheme for additional establishment charges can be entertained but that Govt will consider any scheme of revision to increase efficiency without very large extra cost.

107 From the Comptroller

Letter No. E.S. 1150 dated. 12.6.23
With refee to previous serial submits that the extra cost of Rs 11948 referred to in his letter dated 21.3.23 will stand at 9560 on account of the retrenchment orders since given effect to, and that even this will disappear if the actuals of the current year and anticipated savings of the next year as detailed in his letter and requests states that as the introduction of Reforms will throw additional work & responsibility, his proposals may be sanctioned

G. R. S. III-2.

General and Revenue Secretariat. | G2 File No. 4 of 1927

Serial No.

From the comptroller
No. 219. Es. dated 15th Augt 1923
In continuation of his letters dated 21st March & 12th June 1923, states that if the disposal of the entire proposals for the reorganisation of his office takes some time, the question of conversion of one of the superintendents places into a gazd officers which is a pressing one may be taken up and pending orders thereon he may be permitted to utilise the servs of Mr E. S. Wallesier - Supdt of his office as an additional Asst Comptroller

From the comptroller
No 477. S. S. dated 16. 10. 23
states that some of the Accounts clerk working in P.W Divisions have represented that the reorganisation of the P.W.D. sanctioning graded pay to the officials of the PWD - will adversely affect their position and give rise to anamolous position of a Senior Accounts clerk drawing less pay in course of time than a junior colleague of his of the PWD passing the work etc and with a view to avoid such representations, requests to secure more harmony

NOTE—Contn. sheet.

G. R. S. III-21

General and Revenue Secretariat.

GD File No. 4 of 1923

Serial No.

Sanction to the time scale pay proposed in this letter of 21st March 1923. (Sl. 911).

From the Comptr
No 590. E.S. Dated 16th Nov^r 23

Requests that pending orders of Govt on his proposal to sanction an additional gazetted officer for his office, he may be permitted to retain on Singra chan, whose departmental Exam^n was over on 13 4 23 for work in his office and that his action in having retained him in anticipation of Govt sanction may also be approved.

NOTE—Contn. sheet.

G. R. S. III-2]

General and Revenue Secretariat. | 84 File No. 4 of 1932

Serial No.

Page 2 of notes

10 Reference.- Dewan's order dated 4th April 1933 directing that the Comptroller may be required to revise his proposals without involving a very large extra cost.

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11 The above order was communicated to the Comptroller and his reply is contained in his letter dated 12th June 1933.

12 Gazetted Officers.- Under Gazetted Officers, the changes proposed are two: (1) the substitution of a Deputy Comptroller on Rs.500-40-700 in lieu of the temporary Assistant Comptroller on Rs.600; and (2) appointment of an additional Assistant Comptroller.

13 The reasons given for this strengthening are explained in his memorandum dated 21st March 1933. It is a fact that the work of the Comptroller is extremely heavy. Besides his work relating to the Railway Audit Office, he has to supervise the work of 15 branches engaged on work relating to Civil, Public Works, Electrical, Military and Industrial accounts. He has also to deal with the Inspection Reports on the local audit of accounts of Municipalities, District Boards, Public Works Divisions, Electrical Offices, Forest Divisions, Major Muzrai Institutions and Government Institutions and -

NOTE—Contn. sheet.

Serial No.

offices subject to what is called outside audit. Leaving the Railway Audit Office, there are 9 - Gazetted Officers, 22 Superintendents and 230 Accountants and Clerks working in his office and the State Huzur Treasury. Working outside his Office and belonging to the Accounts Department, there are 67 men spread over the different offices of the Public Works and Electrical Departments and K.R.S. Works. The work relating even to appointments, transfers and leave of a body of over 300 men is very heavy. Under the present conditions, he is tied to his desk and engaged in passing - orders on papers marked for him by his nine - Gazetted Assistants and the Railway Auditor. He does not find time even to go to his branches and see how his men are working.

14 Under the Reform Finance, the work of the Audit Office has to be performed with greater promptitude and precision than it has been hitherto. Appropriations under the voted heads will be legislative - sanctions and excesses over them can no longer be ratified by the Executive Government. The new - conditions, therefore, demand great vigilance on the part of Audit with a view to anticipate as - early as possible, the probabilities of excesses and give timely notices of the need for supplementar

NOTE—Contn. sheet.

Serial No.

grants so that the necessary Legislative sanction may be obtained and unfavourable criticism of the Public Accounts Committee on account of un-noticed excesses avoided as far as possible. The machinery of audit and accounting requires to be speeded up and it is necessary that the Comptroller should be relieved of his routine work so that he may devise plans and processes to give him material necessary for the discharge of the new responsibilities devolved upon him. In these circumstances, The Comptroller's request for strengthening his Gazetted Staff is reasonable.

15. I think it is necessary to separate the branches of the Comptroller's Office dealing with the accounts and audit work of the of the Public Works and Electrical Departments and place them under one officer and make him responsible for it under the general supervision of the Comptroller. This arrangement will be somewhat analogous to what obtains in the Railway Department and until this separation is made it will not be possible to afford to the Comptroller that relief which is so necessary to him to enable him to properly discharge his new functions. Such a supervising officer has necessarily to be a Deputy. When one officer is withdrawn for presiding over the branch

G. R. S. III-2]

General and Revenue Secretariat. | G.J. File No. 4 of 1922

Serial No.

dealing with the Public Works and Electrical accounts, it is necessary to replace him by an Assistant Comptroller for the charge of the branches from which the senior officer will be withdrawn.

(16) Superintendents.- Here, the Comptroller has not proposed any addition to the number but has suggested the substitution of an incremental scale of pay for the fixed scale for about the same cost as under the existing arrangement.

17. Accountants, Clerical Service, Shroffs, Multigraph Section and Attenders.- In the case of all these classes of officials also, the Comptroller has proposed incremental scales of pay and the monthly extra cost involved is about Rs.2,500. In his letter dated 16th October 1923 the Comptroller has also urged as one of the reasons for the new scale of pay for Accountants and clerks the recent revision of the pay of the establishment of Public Work Divisions allowing incremental rates and also raising the maximum pay of Head clerks above the fixed pay now allowed to Accountants who are sent from the Accounts Department and who should draw higher pay than other members of the Division officesof which they are the ministerial heads as Managers.

18. Menial and temporary establishments.- No incremental scales are proposed under these classes.

G. R. S. III-2]

General and Revenue Secretariat. | 92 File No. 4 of 1922

Serial No.

out, the new fixed rates are in round figures avoiding the odd rates due to High Prices Allowances - additions made in 1921.

19. ~~Owing to the reduction of a part of the temporary establishments, savings to the extent of about Rs.2,400 are shown.~~ In para 2 of his letter dated 12th June 1923, the Comptroller has explained that towards the extra cost of about Rs.11,948 involved by his proposals, a saving of Rs.2,388 plus --- Rs.9,100 = Rs.11,488 is available. Of this amount the item of Rs.4,200 on account of the deputation of two accountants for training in Commercial - Accounts is not a saving as this cost will have to be incurred, the system of training having been - ordered to be revived from next year. Making - allowance for this item, the net cost involved is Rs.11,948 - Rs.7,288 = Rs.4,660 per annum. This cost, ~~as stated above,~~ has been calculated by - taking both permanent and temporary establishments and also the saving on the latter establishments due to retrenchments.

20. In calculating the extra cost on account of the appointment of an additional Deputy Comptroller, the Comptroller has taken the pay of the temporary Assistant Comptroller (now, Special Accounts - Officer). This appointment is now held by -

NOTE—Contn. sheet.

General and Revenue Secretariat. | G 2 File No. 4 of 1922

Serial No.

Mr.S.Sriranganarajan who is actually drawing Rs.650 and on his account a sum of about Rs.130 is also being paid for pension contribution. The present cost of his appointment is really about Rs.800 and as the proposed cost of the new appointment is - Rs.633, the total extra cost is really less by - (800-633) X 12 = Rs.2,004. The net extra cost will thus be 4660-2004 = Rs.2,656.

21. Besides this reorganisation, the Comptroller has submitted two proposals, one for two hands for the State Loan Section at a cost of Rs.(50+40) X 12 = Rs.1080 and the other for a staff of 3 hands (Rs.87,77 and 70) for Education audit. The latter proposal has been separately submitted and it has been suggested that the cost might be met from the Education Cess Fund. The total cost of the - Comptroller's proposals is Rs.2656 + 1080 = Rs.3736.

22. The reorganisation proposal in respect of the non-gazetted staff is limited to the readjustment of pay and does not provide for any additional hands. I fear, however, there will be need for some more hands to cope with the work under the Reform Finance. To this point the Comptroller refers in para 11 of the Memo attached to his - letter of 23rd March 1923 and states that he can not foresee what additional staff will be required

NOTE—Contn. sheet.

1757

12

G. R. S. III-2]

General and Revenue Secretariat. | 92 File No. 4 of 1922

Serial No.

DEWAN'S OFFICE.
Recd. on DEC 20 1923
Reg. No. 4210

to cope with the new work and responsibilities incidental to the Reforms.

23. The cost of the proposals now before Government is Rs.3750 per annum and this increase is, as I have already stated, after taking savings on temporary establishments and those due to retrenchment orders into account. The net extra cost not being large, the conditions laid down in the Dewan's minute dated 4th April 1923 has been conformed to by the Comptroller and his proposals may be sanctioned.

Dewan)

20/12/23

24)

25)

holidays.

26)

27)

Subject-

Proposals for the reorganisation of the Comptroller's office.

....

OPINION OF THE COUNCIL.

28) Jobichonpeuxpas
Dewar ~~has made~~
Lawson maternité
comptr- by
29/3

29) by
Dewar) 29/3

30) Discussed. maybe helpful
if nothing. There
are alt. alterations
to Charter to
be made

31) Comptroller refer
to Council for approval by
note 29/3 4.3

Draft O.O. put up
as 31/3

34845

Please address all future communications to the Comptroller to the Govt. of H. H. the Maharaja of Mysore.
In reply to this Comn. please refer to
No. Es. 775 Enclosures. 4 Statements Annexure D in duplicate

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 21st March *1923.*

DIARY No. 3782
19 — 19
Section G. 7
File No. 4-22
Serial No. 91

FROM

T. SATYARAJ CHETTY, ESQ., B.A.,
Comptroller to the Government of His Highness the Maharaja of Mysore.

24 MAR 1923

To

Rajakaryaprasaktha
M. N. Krishna Rao Esq., B.A.,
Secretary to the Government of Mysore.

Financial *Department.*

SIR,

I have the honor to submit herewith a memorandum containing proposals for the revision of the scale of this office. Since the re-organization of the establishment in 1918, the work of the office has grown and events have moved rapidly both here and in British India during the five years that have elapsed. The introduction of constitutional reforms in the State would further tend to increase the responsibilities of the Audit Office and demand improvements in audit procedure and a closer control over expenditure. It has therefore become imperative to fix a scale of establishment adapted to requirements and at the same time to keep down the cost at a minimum. I have accordingly prepared the proposition statement after careful consideration and request that you will be good enough to obtain early sanction of Government thereto so that the revised scale may be brought into force from the 1st July 1923.

I have the honor to be,
Sir,
Your most obedient servant,
T. Satyaraj Chetty
Comptroller.

SAT).

6102 GPB—3,000—27-8-21

C. O 45–Rec. —]

.....Department

192

FROM

T. SATYARAJ CHETTY, ESQ., B.A.,

Comptroller to the Govt. of
H. H. the Maharaja of Mysore.

To

.....ESQ.,

Secretary to the Govt. of Mysore,

Dept.

Dated

Despatched

Received

No.....

Subject matter.

COMPTROLLER'S OFFICE REORGANISATION.

The Office was last reorganised in February 1918. The activities of Government have since then grown in various directions. Industrial expansion, the rapid spread and encouragement of Education, flotation of public loans, increased mileage of Railways directly worked by the State have all added to the work of the Audit Office and additional establishments have had to be sanctioned from time to time. A separate Railway Audit Office has been constituted and the Industrial Audit and the Public Debt Sections organised in my office. The normal work has also grown as for instance in the case of Savings Banks and Pensions as has been explained in separate communications. Two separate Sections - Travelling Allowance and Education - have had to be formed out of the sanctioned establishment for securing uniformity of procedure and efficiency of audit with regard to special classes of bills. The review of Debt Head balances which had not received adequate attention in the past has been seriously tackled and the work has been brought under control with the exception of a few old heads which have so far defied attempts at analysis. The current work has at the same time been prevented from falling into arrears and the extra establishment required to cope with the heavy pressure has been found from the sanctioned leave and apprentices reserve. The liberalisation of the leave rules has tended to deplete this reserve still further and Government have had to be approached for permission to appoint substitutes in leave vacancies of over two months in duration. The position to-day is that the reserve provided for 5 years ago has ceased to exist as such and has become merged in the working strength. There is no scope for undertaking extra work or improving audit methods under the present scale of Gazetted and Subordinate Service.

2. The introduction of the constitutional reforms announced in October last and expected to come into force from the next official year would add considerably to the responsibilities of the Audit Office. In their First Despatch on Reforms, the Government of India made the following statement:-

"The above proposals are contingent on the existence of a powerful and independent Central Audit, which will bring financial irregularity and misdemeanour prominently before the Executive and Legislature". The spirit which should animate audit in future was explained in para 77 of the same despatch:- "In place of the formal examination of authorities and of rules, the work should be conducted with greater regard to the broad principles of legitimate public finance. The audit will not only see whether there is quoted authority for expenditure, but will also investigate the necessity for it. It will ask whether individual items were in furtherance of the Scheme for which the Budget provided; whether the same results could have been obtained otherwise with greater economy, whether the rate and scale of expenditure were justified in the circumstances, in fact they will ask every question that might be expected from an intelligent tax-payer bent on getting the best value for his money." The audit office has to assist the Executive in respect of compliance, by Government servants subordinate to it, with the rules and orders issued by it in the discharge of its responsibility to the Legislature and to assist the Legislature in respect of compliance, by the Executive aided by its subordinates, with the orders of the Legislature. Certain canons of financial propriety have been laid down for the guidance of Audit in British India and a similar extension of audit functions will have to be sanctioned here also. There will also be the increased importance of audit against appropriation. Hitherto, Government has been finally responsible for Budget grants as well as for incurring expenditure, so that it has been competent in the last resort to incur

expenditure

expenditure in excess of grant. The position under the reforms will be materially different. The Budget will, with a few exceptions, be controlled by the legislature while Government will be responsible for incurring the expenditure. Grants may not be exceeded without the sanction of the legislature and it will be the duty of the Audit Office to issue warnings to disbursing officers when there is a possible danger of an excess over a grant or that portion of it entrusted for expenditure to disbursing officers and to exercise jealous scrutiny so that the sanctioned grants are in no case overdrawn and supplementary grants are voted before departments begin to spend beyond their allotments. How far the money voted by the Council has been spent within the scope of the demand granted by the council has to be examined by the Public Accounts Committee. To assist the Committee in this respect, the Audit and Appropriation Reports will have to be made more elaborate by the insertion of tables showing all grants voted by the Council with details under minor heads, t... revision of grants and reappropriations sanctioned duri the year and the expenditure recorded against each mino head with explanations for all important variations fr the original grants. Serious financial irregularitie have at the same time to be prominently brought to noti the procedure adopted being somewhat on the lines described in Article 801 to 829 of the Audit Code of the Government of India. The duties of the Audit Departm will have to be broadly defined in the Reforms Act, th co-operation of all administrative departments enliste enable the discharge by Audit of its onerous function and a closer adherence to audit rules and instructi and a better regard for the Audit Office ensured.

It would be obvious that the drafting of suitable ir tions, the adaptation of forms and books to the impr conditions, the training of the establishment to new

methods of work so that it may realise the importance of several details of the work and the higher character of audit and the solution of practical difficulties as they arise would not only devolve a great deal of additional work on the Gazetted Staff but demand their constant attention and would require the strengthening of the establishment to cope with the increased pressure and responsibility.

3. The time is thus now ripe for the examination of the working strength of the office. First as regards the Gazetted staff, there is a general impression that the number of officials is larger than necessary. The special Retrenchment Committee even observed that the number might in their opinion be reduced by two but that the reduction was not pressed in deference to the Comptroller's and the Financial Secretary's wishes. It is not apparently generally known that at the instance of Mr. Datta, the Special Financial Adviser, the Gazetted Establishment was reduced from 12 10, of whom two were earmarked for the Railway Audit ...ice. The reduced strength was thus only 8 to which was ...g another officer on account of the audit of Industrial r...rns the necessity for whom was duly recognised in n...ment Order No. Fl.6491-504/G.F.113-17-2 dated 3rd May ... There are nine officers now including the Comptroller, ...ce, ...icer in charge of the State Huzur Treasury, the Assis... ...ptroller for Public Works and Forest Inspections and ... ...stant Comptroller for the audit of the accounts of ...nt ... Funds and Municipalities and of several Government ...e ... ...ons mostly at Head-quarters. Five officers are ...d to ... for the normal work of the office and for the audit ... ...s of concerns worked on Commercial lines and of the ...s ... and adjuncts. The distribution of work among these ... ...will be found detailed in Annexure "A" and it will be ...stru ...each officer has more than enough to do in getting ...oved ...e work of the Sections entrusted to his charge.

4.

tho...

4. The Deputy Comptroller, for instance, has to supervise the work of the T.A.D.(B) and T.A. Sections, the pre-audit bills alone relating to which aggregate over 1200 a month, the T.A.D.A. which compiles five of the District Abstracts and the T.A.D. (Misc.) which deals with all matters relating to Treasury work of general importance and special work such as that due to the Viceroy's and the Prince of Wales' Visit and which has to maintain the Codes, issue correction slips and standardise forms. In addition, he has one Works Audit Section comprising the Krishnaraja Sagara Works and a few Divisions under his direct control and has also to attend to the Works Audit (Miscellaneous) which disposes of all questions connected with Public Works Accounts and Audit, compiles the Public Works Abstract for the State and the annual Capital and Revenue Accounts of Buildings, Irrigation and Water Works and audits the Establishment bills of Public Works Offices. The mass of routine work to be passed is so enormous that it will be admitted, it is physically impossible for any officer to bestow a little time and thought on broad questions of audit or on suggestions for improving the quality of the work of the Accountants and Auditors. The Deputy Comptroller's duties are in fact like those of any of the Assistant Comptroller, but he is burdened with a large number of Sections because of his higher rank. It would be needless to labour the point that under the present constitution of the office, he cannot do full justice to either the Public Works or the Civil side of his work, in the continuous rush of preaudit bills, routine memoes, objection slips and books and monthly and periodical returns and statements and the almost nervous anxiety to keep himself from falling into arrears.

5. The next senior Officer had to organize the accounts of the Industrial concerns from their inception in 1919 and was in addition Joint Secretary, Insurance for a long time. He has been relieved of the Joint Secretaryship

since

since the appointment of a full-timed Deputy Secretary and the accounts of the concerns and the Iron Works are on a fairly satisfactory footing and have been carefully linked with Government accounts. He has been placed in additional charge of the Establishment and Records for over a year, and the Loans and Deposits Sections have also been entrusted to him recently. In addition to these increases to his work, he has been required to conduct special audits under the orders of Government. Taking the work of the administration of the appointments, promotions and transfers of the Establishment alone into account, it may be said that for the corresponding work connected with a stationery establishment, the Secretariat has a Gazetted Officer and an Assistant with a large staff, while for a larger establishment the members of which are attached to several offices all over the State, the work has to devolve on an officer saddled with other responsible work. It is not possible to discuss the details of the work of each Gazetted Officer in a Memorandum of this kind. Suffice it to mention, in passing, that there is no separate officer for the Public Debt Work of the State in my office though Government have adequately recognised the importance of the work and sympathised with the necessity for a separate Assistant to the Comptroller for this purpose, Vide Financial Secretary's No. 3982/G.F.78-21-6 dated 10th February 1922. It is only necessary to add that it has not been possible to keep the Review of Audit by Gazetted Officers, an important work, up to date in spite of their very best endeavours.

6. Having thus far considered the heavy work allotted to Gazetted Officers and the impracticability of any relief by redistribution of charges, it is necessary to explain that the Comptroller can no longer afford to devote the same time and attention to office details as he has been hitherto doing. The Comptroller in Mysore combines in himself the duties of the Auditor-General, Controller of Currency and the Accountant-General of a British Province. Notwithstanding the delegation

of enhanced powers to the Railway Auditor, the administration of the Railway Audit Office has to be under his superior control and all Railway questions of general or all-India importance and all questions of the kind dealt with by the Accountant General, Railways in British India, have to be settled under his direction and decision. He is besides the Secretary to the Insurance Committee. His responsibilities under the Reforms are, as explained in an earlier para, considerable and his work has been already largely augmented by the industrial audits and State Loan operations. The quinquennium is a record of gradual accretions to the Comptroller's duties as Head of the Audit Department and though his jurisdiction is limited to a small area, the questions that arise and have to be solved are more or less of as much importance as those in British India. To allow himself greater latitude in the general supervision of the whole work of the office, it should be his aim

" (1) to make the Deputy or one of the Deputies responsible for the administration of the office, so as to relieve himself as far as possible of the details of office administration,

(2) to place all audit work under the general control of the Deputy or Deputies, and

(3) to release the Deputy or Deputies as far as possible from supervision of the detailed work of individual audit sections"

In the office of the Accountant General of a British Province who has no Railway or Insurance or Industrial Audit work to attend to and who as a "Principal Auditor" always looks up to the Auditor-General for guidance and for interpretation of rules and procedure, there are two Deputy Accountants-General, one supervising primarily the Civil and Treasury work and the other Public Works and Forests. The Civil Deputy Accountant-General, Madras, for instance, is in charge of two Treasury Audit Sections and the Treasury Miscellaneous Section. The other Deputy Accountant General is in charge of 3 Sections of Works Audit, the Works Audit (Miscellaneous) and the Forest Sections.

All important cases of Treasury Audit Sections, Loans and Advances, Pension Verification, Account-current, Correspondence are disposed by by Deputy Accountant General (Civil) and he reviews the objection books of the Treasury Audit Sections under Assistant Accountants-General on alternate months by turns All important cases of works audit sections including those under Assistant Accountants-General are disposed of by Deputy Accountant General (Work Audit). It is only very important cases that are marked for disposal by the Accountant-General. The Post Review by Gazetted Officers is also an important item of work conducted under the supervision of the Deputies in the manner laid down in Article 214 of the Audit Code. This review is generally carried out as far as possible by senior officers of the department and not entrusted to junior officers and in no case to probationers. It is imperative that a similar arrangement should be brought into force in Mysore at a very early date and especially before the advent of the Reforms, so that a certain amount of ground work might be prepared therefor.

7. The need for an additional officer preferably a non-civilian will be further apparent from another point of view. The personnel of the Gazetted staff consists, besides the Comptroller, of 4 Civil Assistant Comptrollers and 3 non-civil officers. Assistant Commissioners are posted for training to this office for a period of two years. After they complete their training and pass the Government of India Departmental Examinations, they are placed in charge of Sections and the office gets the benefit of their supervision. But this is not for long and past experience shows that in the exigencies of service, they have had to be transferred out of the office just when they begin taking kindly to their work and shaping their sections. Three batches of Assistant Commissioners, eight in all, have been so far posted to this office but only two remain in charge of Sections and two others have not yet completed their tests.

I enclose a statement showing the names of officers who have been

posted.

posted to the office, the dates of their passing the Higher Departmental Examinations and the dates of their transfer. The office has no doubt its full complement of officers but a frequently shifting set breaks the continuity of tenure and dislocates work. Of the 3 Assistants (Non-Civil) one has been transferred as Assistant Secretary (Financial), the other as Accounts Assistant to the Chief Commandant and the third retired in August last and his successor is on the verge of retirement. One of the Assistant Comptrollers is a lent officer whose term expires in June next. The office cannot therefore be considered to be particularly strong in regard to its Gazetted staff which in Mysore has really to perform the duties of Superintendents in British India to a large extent as pointed out in my Note No.421/Rys. dated 9th January 1921 and para 2 of the report on the Inspection of the Railway Audit Office. I would urge that whenever an Assistant Commissioner has to be transferred out of the office, one of the trained officers may be retransferred to take his place and that the training of probationary Assistant Commissioners for this office work may be continued for a few years more.

8. I would in these circumstances propose that one of the Assistant Comptrollerships be converted into a Deputy's place on Rs.500-40-700 and that one more Assistant Comptroller be added to the cadre of this office. The first Deputy would be vested with the general control of the accounts of treasuries and Civil Department and the second Deputy would have general charge and supervision of the accounts of Public Works, Forest and Commercial Departments. The Sectional charges will be interchanged between the Deputies and among the Assistants once in two or three years and the post reviews by Gazetted Officers will be so allocated that officers in Group I may be in intimate touch with the work in Group II and vice versa. The distribution

of

of Sections under this arrangement is brought out in Statement 'C'. In view, however, of the increased cost this proposal would immediately involve, I suggest that the additional appointment be met by conversion of a Senior Superintendent's place on Rs.250/-. In other words, there will be only two Superintendents' posts on Rs.250/- hereafter and in lieu of the third post, will be substituted the post of an Assistant Comptroller. The average cost of the latter would be Rs.350/-, but for the first three years of the new appointment, there will be no excess at all. The total number of Superintendents will be reduced from 26 to 25 and the permanent Superintendents may be on a time-scale of pay 125-10-225. In a large establishment, posts on fixed pay lead to a block of promotions, at a certain stage and appointments on time-scale have accordingly been the order of the day in British India, for the past three years. They assure to the incumbents a definite rate of emoluments after a length of service, provided they continue efficient and discharge their duties satisfactorily. One's prospects after entering a class do not with this scale depend on adventitious vacancies and one could automatically rise from a minimum to a maximum. Acting arrangements from grade to grade will cease and there will be an appreciable saving of work for my Establishment Section. The total acting allowances now disbursed on account of leave vacancies will be considerably reduced. Savings of work, saving of allowances and the established precedent in British India favour the introduction of time scales. In fixing the increment, the analogy of the progressive appointments in the Secretariat has been adopted. The maximum has been stopped at Rs.225/- so that it may not coincide with the minimum of an Assistant Commissioner's pay and deserving Superintendents when promoted as officers may draw at least a small additional remuneration compatible with the increased responsibility. The loss of two appointments on Rs.250/- would however be felt as a grievance by the Superintendents. To safeguard their interests for the future, I would propose that a Superintendent who puts in 3 years' service after reaching

the

the maximum and who though otherwise qualified has no near opportunity of advancement as a Gazetted Officer may, on the special recommendation of the Comptroller, be granted a special increment of Rs.25/-. There will also be two Superintendents on probation as at present, but on a pay of Rs.120/- each. A comparative statement showing the present and the proposed cost of the Gazetted and Superintending staff is appended. Annexure D - and it shows that the net excess cost per annum is Rs.2,140/- only for the Gazetted and Superintending Staff taken together.

Excess as per Statement 3640
Salary under temp. scale 1500
(Less for PD etc) 2140

I may add for the information of Government that the latest formula prepared by Mr. Meikle, Actuary to the Government of India, has been adopted in computing the financial value of the proposed time-scale appointment for Superintendents, as well as clerks (Para 10 below) the term of service being taken at an average of 11 years for the former and between 15 to 20 years in the case of the latter.

9. Improvement at the top will not alone contribute to the contentment and efficiency of the staff of Accountants and Clerks. The pay fixed in 1918 was found inadequate two years later owing to acute economic causes and Government had to meet the rise in the cost of living of their employees by temporary additions to their pay on a graduated scale and finally by a permanent enhancement in September 1921 of the pay of all establishments up to Rs.100/-. Though it was generally felt that the final solution had not been reached and though proposals for reorganisation were called for from almost every department, nothing further could then be attempted by way of amelioration of the prospects of the men owing to the financial position. So far as the Audit Department is concerned, the growth of work has demanded a growth of establishment and has been met by utilising all the reserve establishment as part of the normal working strength and by obtaining the sanction of Government for the entertainment of substitutes in vacancies of over two months in duration (Vide Government

Order

Order No. Fl.897/-G.F.3-21 dated 12th August 1922).
To restore the leave reserve would be to add permanently to the cost of the establishment, and the fixing of an adequate reserve is also rendered difficult by the evolution of the new leave rules and the various facilities now afforded to officers going on leave. It is too soon to estimate the effect of the revised leave rules and another one or two years should be allowed to elapse before a proper reserve based on experience can be determined upon. At the same time, it has to be explained that no reduction in the existing strength is feasible, as the work of the Audit Office has been, as already explained, on the increase and not on the decrease. The advent of the Reforms would add to its responsibility and the gradual assimilation of the various improvements in audit procedure and details effected in British India would tax its energies in the near future and demand greater vigilance. A strong Audit Office is admittedly the backbone of the administration and it has been truly said that 'it is bad economy to reduce the forces that make for economy'. The Indian Legislative Assembly while applying a 5 per cent cut to several departments of the British Administration at the last Budget Sessions naturally left the Audit Department untouched. It will thus be conceded that it is neither desirable nor practicable to apply any retrenchment to the Audit Department. As however an increased establishment with increased rates of pay and the financial limitations of Government pull in different directions, it becomes necessary to devise a scheme by which the prospects of the establishment can be improved without adding to their number or sacrificing efficiency. I have gone into this question in very great detail and studied the requirements of the Sections in close consultation with the Gazetted Officer in charge and have come to the conclusion that a revision of t scale is necessary as detailed below and the audit has to div itself of certain details of works to make room for higher audi functions in consonance with the procedure introduced in Britis

British India under the authority of the Auditor-General.

10. The Accountants' and the Clerical Services will be in two separate grades, the former on a progressive scale 75-5-100 and the latter on a time-scale 30-3-72. Recruitment to these services will be made as hitherto, the rules for examination and promotion remaining the same and being altered only later on as and when necessary. The apprentice reserve will also continue, while the leave reserve will disappear. Apprentices will start on Rs.30/- and will be put on Miscellaneous work and given suitable training in the audit of simple bills, office procedure etc. As they pass the Accounts Higher Examination and show an aptitude for the technical work of the department, they will be absorbed as vacancies occur in the time-scale for clerks. The scales are so framed that the clerical grades are crossed in an average period of 15 years and the Accountants' in about 5 years and a candidate entering service as a clerk may reach a pay of about Rs.100/- in 20 years. Those who show special aptitude and are able to appear for and get through the Subordinate Account Service Examination early in their career can always look up to a permanent Superintendent's pay of Rs.250/-, if not, to one of the posts of Assistant Comptrollers reserved for non-Civilians. With a view to attract a better class of recruits with higher Educational qualifications, it would be expedient to start them on a higher rate of pay than the minimum of the clerical grade. For this purpose, the Comptroller may be vested with power to appoint a qualified candidate on a pay not exceeding Rs.45/- in the time-scale, the candidate remaining temporary on that pay till he passes Accounts Higher.
The Comptroller may also be empowered to make all appointments in the Accountants' grade up to including Rs.100/- without reference to Government, so as to avoid formal recommendations and to save clerical labour all round.

11. No reduction in the strength of this office

is

is at present possible beyond that due to reduction of work. The reductions provided for are 1 temporary Accountant on Rs.100/- (Special Land Acquisition Office) 2 permanent Accountants and 2 permanent clerks (for Irrigation Division and Head Quarters Range) abolished in Government Orders No. 874/E.4118 dated 31st March 1919 and No.766/E.3876 dated 23rd November 1921. 6 Temporary Clerks sanctioned for State Loan Advances which will be finally closed in another two months, 7 temporary clerks of Krishnaraja Sagara reduced as a consequence of the shrinkage of operations (Vide Government Order No. Fl.787/G.F.5-21 dated 12th August 1922) and one Temporary Clerk of Town Construction Bhadravati recently closed. There are 11 men extra attached to Division Offices whose continuance has been sanctioned sine die. It should be possible to set them free as arrears are cleared and work gets current, but this possible saving is ignored in the calculations. The proposed scale accordingly takes into account the cost of the establishment as it would be on 1st July 1923 with its strength diminished by 19 men in all and with 26 temporary men as in the margin on a quasi-permanent footing included in the present strength. I do not suggest an increase of establishment for the present as part of the increased work has been met by the absorption of the sanctioned reserve for leave of 28 men and the expected additional work which the Reforms would engender could, I think, be somewhat set off by savings of work, such as the substitution of percentage audit of bills for the elaborate cent per cent audit now conducted. Earnest endeavours will be made to keep abreast of work with the proposed establishment and extra men applied for only if conditions arise which cannot at present be foreseen. The lumpsum of Rs.5,000/- will be budgetted for as usual and utilised to cover the despatch of work of a seasonal or periodcal character and the permission already accorded to appoint substi-

K.R.S.	6
Iron Works	2
Saving Bank	3
Forest	2
State Loans	10
City Improvements etc.	3
	26

tutes

17 3

the proposals for the favourable consideration of Government and early orders.

J. Dalyanshey
Comptroller.

SAM)

Lo 2/6

ANNEXURE B

Name of Officer.	Date of joining office.	Date of passing Higher Departmental Examination.	Date of transfer.
Mr.M.Venkatanaranappa	24- 6-1918	November 1920	10- 5-1921
" N.Sundararajaiengar	19- 7-1918	Not passed	14- 4-1919
" J. Appajee Gowda	15-10-1919	May 1921	2-12-1921
" M.Viraraj Urs	21-10-1919	November 1921	Continues
" B.S.Raghavendra Rao	2- 1-1920	May 1921	do
" M.A. Srinivasan	24- 1-1920	do	2- 1-1923
" M. A. Singrachar	7--9-1921	Not yet passed	Continues.
" E.V.Ganapathi Iyer	23- 9-1921	do	(Under training in Railway Audit Office)

22/3/23

CV/21-3

Annexure C.

Proposed distribution of work.

Officers	Detail	Superintendent		Accountants		Clerks		Shroffs		Total	
		Per.	Temp.	Per.	Temp	Per.	Temp	Per.	Temp	Per	Temp.
Comptroller	General Supervision Book and Compilation, Budget & Resource Railway (Audit and Administration) Insurance.	1		2		11				14	
I Civil Department											
(1) Deputy Comptroller	Treasury Miscellaneous T.A.D(A)	1		1		2				4	
	Audit and Accounts of Mysore District Kadur " Kolar " Shimoga " Chitaldrug "	1		3		8				12	
	Travelling Allowance Audit Section	1		2		5				8	
	Bills, Loans and Deposits	1		4		9				14	
(2) Assistant Comptroller I	(a) T.A.D(C) Audit and Accounts of Bangalore Dt. (including State Huzur Treasury) Hassan Dt. Tumkur "	1		3		4				8	
	(b) Education audit ...	1		2		5				8	
	(c) Gazetted audit ...	1		2		3				6	
	(d) Savings Bank and Provident Fund	1		2		8				11	
(3) Assistant Comptroller II	(a) T.A.D(B) Provincial Audit Muzrai " Exchange " Military " Head Quarter	1		5		9				15	

	Accountant General										
	(b) State Loan Section ...	1		4		7			12		
	(c) Budget & Resource routine...		Vide		under Comptroller						
(4) Assistant Comptroller III (Inspecting Officer)	(a) Outside Audit (b) Local " (c) Treasury " ...	1	1	7	1	11			19	2	
II Public Works and Commercial Second Deputy Comptroller	(a) W.A.Miscellaneous Bangalore Division, Public Works establishment audit, Provincial Abstract, Capital and Revenue accounts. General- Inspection report and all general questions relating to Public Works and Commercial branches	1		1		5			7		
	(b) Forest and Revenue Survey	1		3		2			6		
	(c) Establishment (including state of work) Pay Section										
	(d) Library and Multigraph ...			2		5			8		
Assistant Comptroller I	(a) Pension (Verification & Audit)	1									
	(b) Work Audit I Divisions (i) Hassan (ii) Kadur (iii) Tumkur (iv) Sanitary (v) Bhadra Anicut Range (vi) Dam Construction (vii) Upper Channel, Yedatore (viii) C.I.T.Board, Mysore (ix) Lower Channels (x) Special Land Acquisition, K.R.S.	1		2		8			11		
	(c) Records and Correspondence	8		3		10			13		
	Total Co	17	1	49	1	120	-	-	-	18	2

Officers		Superintendent		Accountants		Clerks		Shroffs		Total	
		Per.	Temp.	Per.	Temp.	Per.	Temp.	Per.	Temp.	Per.	Temp.
	52	17	1	49	1	120	-	-	-	186	2
Assistant Comptroller II	(a) Industrial Audit and C. P. S. " i.e., (i) B.P.L (ii) M.P.L (iii) Head Office	3		3		6				12	
	(b) W.A.D.III Mysore Special Division Water Supply Kolar Shimoga Mysore Chitaldrug	1		2		8				11	
Assistant Comptroller III	Public Works and Forest Inspection	-		1		1				2	
III State Huzur Treasury				2		15		5		22	
	Total Central office	21	1	57	1	150	-	5	-	233	2
	Dam Construction, K.R.S. ...	-	1		3		6		1	-	11 ✓
	Lower Channels, FrenchRocks...			1		2				3	-
	Upper Channels, Yedatore ...	-		1		2				3	-
	Special Land Acquisition Office, K.R.S.						2			~~2~~	2
	Bhadra Anicut Range ...				1		1			~~2~~	2
	Gauging Division, ~~Mysore~~ K. R. S. ...						1			-	1 ✓
	Special " Mysore ...				1		3			-	4 ✓
	Sanitary "			1		1				2	- ✓
	Water Supply Division ...			1		4	1			5	1 ✓

Bangalore	"	...			1		4	2			5	2
Mysore Kolar	"	...			1		2	3			3	3
Kolar	"	...			1		1	1			2	1
Chitaldrug	"	...			1		1				2	-
Shimoga	"	...			1		1	1			2	1
Kadur	"	...			1		1	1			2	1
Tumkur	"	...			1		1	1			2	1
Hassan	"	...			1		1	1			2	1
Railway Construction		...		1							-	2
C. P. S. Offices		...	1		3						4	-
Total Divisions			1	2	15	6	22	24		1	38	33
do Central Office			21	1	57	1	150	-	5	-	233	2
Grand Total			22	3	72	7	172	24	5	1	271	35 = 306.

23/3/23

Finance and Accounts Form 11

Finl. 20

(*Vide* Art. 57, C. A. C., Vol. I, and Rule 23, Part I, Chapter II of Financi

STATEMENT OF PROPOSITION R RE

Name of Office to which the Proposn r

Government orders sanctioning present Establishment		Nature of Charge									
		Present Scale on 1-10-22 prior to the receipt of the orders of Govt. re the reduction of clerks and peons in this office.					Proposed Scale				
			Pay					Pay			
No.	Date	No. Designation	Minimum	Rate of Increase	Maximum	Average Cost	No. Designation	Minimum	Rate of Increase	Maximum	Aver Co
		Gazetted Staff.									
		1 Comptroller	1000	100	1200	1173⅓	1 Comptroller	1000	100	1200	1
G.O.No. 1.4613-52/ G.F.92-17-3 ated 26-2-18		1 Dy. do.	600	40	800	733⅓	1 Dy. do.	600	40	800	
		1 Temy.Asstt Comptroller	600			600	1 -do-	500	40	700	
.6491-504/ G.F.113-17-2 ated 3-5-18.		6 Asstt.Comprs P.A. to 1 Asstt Comptr.	250	50/3	450	2100	6 Asstt.Comprs P.A. to Asst Comptr.	250	50/3	450	21
		1 Accounts Asstt to C.E.E.	250	20	350	10 325	1 Accounts Asst. to C.E.E.	250	20	350	3
DS.98-9/39E. ted 22-8-21		1 Conveyance allowance to Asstt. Comptr.					Conveyance allowance				
		I.A.D.				50					
		D.A. to 4 Asstt Comptrs at 50.				200	D.A. to 4 Asst: Comptrs. at 50.				2
		D.A. to 2 Asstt Comptrs. at 50.				100	D.A. to 2 Asstt Comptrs. at 50.				1
							1 Additional Asstt Comptr.	250	50/3	450	2
		10				5291⅓	11				55
		Subordinate Accounts Service. (Permanent.									
Fl.313-52/ F.8-17-3 dated 26-2-18		3 Superintendents I Grade.	250	-	250	750	10 Superintendents.	125	10	225	32
		3 ,, 2nd Gr.	200		200	600	2 ,,	120	-	120	2
Fl.428-1 F.27-1 -7-19		4 ,, 3rd Gr.	175		175	700	1 Hd.Acctt. C.E.E. office	100	20	200	1
		P.A. to Supdt.				25					
		4 ,, 4th Gr.	150		150	600					
		6 ,, 5th Gr.	125		125	750					
		,, 6th Gr.	100		100	200					
						3625	22				36

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(D.

Original

35

16

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1

l Rules circulated with G. O. No. Fl. 1150—1192, dated 7-2-1923)

VISION OF ESTABLISHMENT

tes. Comptroller's Office, Bangalore.

WD 718—GPB—5,000—8-10-21

Proposition						Grounds of Proposition	Comptroller's Report	Orders of Government		
Permanent		Temporary						Department concerned	Financial Department	
Increase per month	Decrease per month	Increase per month		Decrease per month				Remarks	Remarks	Orders
Amount	Amount	Period	Amount	Period	Amount					

1/3

1/3

1/3

283 1/3 39

3396

20

[ON

Average taken at 170 on

Mr. Meikle's formula III =

$$Ya = b - \frac{11}{20}\,\frac{(b-a)(p+1)}{t}$$

where b is maximum

a minimum

p period of rise

t term

$$= 225 - \frac{11}{20} \times \frac{100 \times 10 + 1}{11}$$

$$= 225 - 55 = 170$$]

e followed by a reappropriation statement if the proposal involves additional expenditure.

Finance and Accounts Frm 11
Finl. 2)

(*Vide* Art. 57, C. A. C., Vol. I, and Rule 23, Part I, Chapter II of the Financia

STATEMENT OF PROPOSITION FOR RE

Name of Office to which the Proposition rel

Nature of Charge												
Sanction orders sanctioning present Establishment		Present Scale						Proposed Scale				
				Pay			Average Cost			Pay			Average Cost
No.	Date	No.	Designation	Minimum	Rate of Increase	Maximum		No.	Designation	Minimum	Rate of Increase	Maximum	
			Accountants.										
Fl. 1602/G.F. 25-17-35 dated 21-9-18.		11	Accountants 1st Gr.	100		100	1100	69	Accountants	75	5	100	6468
		11	,,2nd Gr.	97		97	1067	2	do B.P.L. and Sivasamudram	75	5	100	187
1515-16/Muz. 158-18-2 dated 14-12-18 Fl.2901 dated 12-12-18.		16	,,3rd Gr.	87		87	1392	1	M.P.L	65	5	90	83
		15	,,4th Gr.	77		77	1155						
G.O. 55/S&A.5-21 dated 9-10-21		19	,,5th Gr.	67		67	1273		Local allowance to accounts of Lower & Upper channels Divisions. Krishnarajsagara at 20%				67
		72					5987	72					
			Clerical Service.										
do.		10	Clerks 1st Gr.	67		67	670	172	Clerks	30	3	72	877
		9	,,2nd Gr.	62		62	558						
		15	,, 3rd ,,	55		55	825		Local allowance to clerks of lower & upper channels Divs. Krishnarajsagara at 20%				
		18	,, 4th ,,	50		50	900						
		25	,, 5th ,,	45		45	1125						
		30	,, 6th ,,	40		40	1200						
		36	,, 7th ,,	35		35	1260						
		10	,, 8th ,,	30		30	300						
		10	Apprentices P.A to clerks	30		30	300	10					
		163					7148	172					88

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ISION OF ESTABLISHMENT

tes.....

WD 718—GPB—5,000—8-10-21

Proposition						Grounds of Proposition	Comptroller's Report	Orders of Government		
Permanent		Temporary						Department concerned	Financial Department	
Increase per month	Decrease per month	Increase per month		Decrease per month				Remarks	Remarks	Orders
Amount	Amount	Period	Amount	Period	Amount					

783

1658

According to Mr. Meikle's formula III the Value comes to $48\frac{36}{40}$ if the term is taken as 15 years and $54\frac{27}{40}$ if it is taken as 20 years. The average between the two is nearly equal to the mean between the minimum and the maximum instances. The Value is taken as 51.

be followed by a reappropriation statement if the proposal involves additional expenditure.

Finance and Accounts Form 11

(*Vide* Art. 57, C. A. C., Vol. I, and Rule 23, Part I, Chapter II of the Fina

Finl. 200

STATEMENT OF PROPOSITION FOR R

Name of Office to which the Proposition

Government orders sanctioning present Establishment		Nature of Charge											
		Present Scale						Proposed Scale					
No.	Date	No.	Designation	Pay Minimum	Pay Rate of Increase	Pay Maximum	Average Cost	No.	Designation	Pay Minimum	Pay Rate of Increase	Pay Maximum	Averag Cost
			Shroffs.										
		1	I Grade	35		35	35	5	Shroffs	26	2	40	180
		2	2nd ,,	30		30	60						
		2	3rd ,,	25		25	50						
		5					145	5					180
			Multigraph Section.										
Fl.3134/G.F. 135-18-2 dated 2-1-19.		3	Setters	35		35	105	1	I Grade	35	3	50	46 1/4
								2	2nd ,,	30	2	40	75
		3					105	3					121 1/4
			Attenders.										
Fl.26266/GF. 214-18-2 dated 22-5-19		2	I Grade	23		23	46	16	Attenders	20	1/2	25	373 1/3
		4	2nd ,,	21		21	84						
		6	3rd ,,	19		19	114						
		1	Binder.	20		20	20						
			Multigraph.										
Fl.15/G.F. 135-18-8 dated 1-7-19 Fl.3383/G.F. 13-19.dated 2-12-19.		1	Machine Binder.	20		20	20						
		1	Attender	19		19	19						
		15					303	16					373 1/3

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EVISION OF ESTABLISHMENT

elates.....

WD 718—GPB—5,000—8-10-21

Proposition						Grounds of Proposition	Comptroller's Report	Orders of Government		
Permanent		Temporary						Department concerned	Financial Department	
Increase per month	Decrease per month	Increase per month		Decrease per month				Remarks	Remarks	Orders
Amount	Amount	Period	Amount	Period	Amount					

35 1/6

16 1/4

70 1/3

wed by a reappropriation statement if the proposal involves additional expenditure.

Finance and Accounts Form 1

Finl. 200)

(*Vide* Art. 57, C. A. C., Vol. I, and Rule 23, Part I, Chapter II of the Financ

STATEMENT OF PROPOSITION FOR RE

Name of Office to which the Proposition r

Government orders sanctioning present Establishment		Nature of Charge										
		Present Scale					Proposed Scale					
				Pay						Pay		
No.	Date	No.	Designation	Minimum	Rate of Increase	Maximum	Average Cost	No.	Designation	Minimum	Rate of Increase	Maximum	Average Cost
			Menials									
		1	Jamedar	21		21	21	1	Jamedar	17		17	17
Fl.3245/G.F. 24-18-72. dated 24--5-19.		1	Duffedar	18		18	18	2	Duffedars	15		15	30
		1	do.	17		17	17						
Fl.6558/G.F. 27-18-77 dated 6-6-19		4	Peon I Gr.	14		14	56	10	Peon I Gr.	13		13	130
		6	,, 2nd ,,	13		13	78	9	,, 2nd ,,	12		12	108
Fl.3979/G.F. 13-19-45. dated 7-1-20.		9	,, 3rd ,,	12		12	108	29	,, 3rd	11		11	319
		29	,, 4th	11		11	319	3	Sweepers	11		11	33
		2	Sweeper	11		11	22	1	Watchman	11		11	11
		1	,,	10		10	10		P.A. to Jamedar				
		1	Watchman	11		11	11		,,Defedar				
									4 peons at 1 each.				
			Allowance to 2 cycle orderlies at Rs2/- each				4		Allowance to 2 cycle orderlies at Rs.2/- each				
		55					664	55					66
		2	Gollars.										
Fl.1027/GF. 4-22 dated 22-8-22		1	I Grade	15		15	15	1	Gollar I Gr.	15		15	1
		1	2nd ,,	13		13	13	1	,, 2nd Gr.	13		13	1
		2	3rd ,,	12		12	24	2	,, 3rd ,,	12		12	2
			Multigraph.										
		1	Cleaner	10		10	10						
		60					726	59					71

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l Rules circulated with G. O. No. Fl. 1150—1192, dated 7-2-1903)

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VISION OF ESTABLISHMENT

ates.....

WD 718—GPB—5,000—8-10-21

Proposition						Grounds of Proposition	Comptroller's Report	Orders of Government		
Permanent		Temporary						Department concerned	Financial Department	
Increase per month	Decrease per month	Increase per month		Decrease per month				Remarks	Remarks	Orders
Amount	Amount	Period	Amount	Period	Amount					
					0					

9

followed by a reappropriation statement if the proposal involves additional expenditure.

Finance and Accounts Form 11

Finl. 200]

(*Vide* Art. 57, C. A. C., Vol. I, and Rule 23, Part I, Chapter II of the Fi

STATEMENT OF PROPOSITION FOR

Name of Office to which the Propositio

Government orders sanctioning present Establishment		Nature of Charge									
		Present Scale					Proposed Scale				
No.	Date	No.	Designation	Pay: Minimum	Pay: Rate of Increase	Pay: Maximum	Average Cost	No.	Designation	Pay: Minimum	Pay: Rate of Increase	Pay: Maximum
			Temporary. Krishnaraj Sagara.									
Fl.4613/52/ G.F.92-17-3 dated 92-17-3		1	Superdt.	150		150	150	1	Supdt.	150		150
		1	Acctt.	100		100	100					
		1	,,	97		97	97	1	Accountant	100		100
		1	,,	87		87	87	1	do.	90		90
		1	,,	77		77	77	1	do.	80		80
		2	,,	67		67	134					
		2	Clerks	55		55	110	1	Clerk	55		55
		5	,,	45		45	225	4	,,	45		45
		1	,,	40		40	40	1	,,	40		40
		13	,,	35		35	455	4	,,	35		35
		1	Shroff	40		40	40	1	Shroff	40		40
		29					1515	15	Local Allowance Supdr 30 Accts & clerks at 20% - 145 -			
			Local allowance Supdr 30 clerks + Accts at 20% = 273				303					
							1818	15				
			Railway construction.									
Do.		1	Supdt.	150		150	150	1	Supdt.	150		150
		1	Acctt.	67		67	67	1	Acctt.	70		70
		2					217	2		220		
		1	Cashier in Water Supply Dvn.	55		55	55	1	Cashier in W.S. Dvn.	55		55
		1	Clerk for the Gauging Dvn.	40		40	40	1	Clerk for the gauging Dvn + D.A 20%	40		40
							95	2				
		2					312	4				

Note.—To be prepared in duplicate and forwarded through the Comptroller in Mysore and sho

cial Rules circulated, with G. O. No. Fl. 1150—1192, dated 7-2-1903)

EVISION OF ESTABLISHMENT

elates.....

WD 718—GPB—5,000—8-10-21

Proposition						Grounds of Proposition	Comptroller's Report	Orders of Government		
Permanent		Temporary						Department concerned	Financial Department	
Increase per month	Decrease per month	Increase per month		Decrease per month				Remarks	Remarks	Orders
Amount	Amount	Period	Amount	Period	Amount					
					768					
			3							

be followed by a reappropriation statement if the proposal involves additional expenditure.

Finance and Accounts Form 11

Finl. 200]

(*Vide* Art. 57, C. A. C., Vol. I, and Rule 23, Part I, Chapter II of the Fina

STATEMENT OF PROPOSITION FOR R

Name of Office to which the Proposition

Government orders sanctioning present Establishment		Nature of Charge										
		Present Scale						Proposed Scale				
				Pay			Average Cost			Pay			Avera Cos
No.	Date	No.	Designation	Minimum	Rate of Increase	Maxi-mum		No.	Designation	Minimum	Rate of Increase	Maxi-mum	
		2					95	2					9
	67	2					342	4					34
		2	Bangalore Dn.	35		35	70	2	Clerks Bangalore Dv.	35		35	7
		1	Kolar Dn.	40		40	40	1	,, Kolar	40		40	4
P.W.Secry's No.EW.153/ E.787 dated 27-7-22.		1	Tumkur ,,	30		30	30	1	,,Tumkur	30		30	3
		2	Mysore ,,	40		40	80	2	,,Mysore	40		40	8
		1	Hassan ,,	30		30	30	1	,,Hassan	30		30	3
		1	Kadur ,,	30		30	30	1	,,Kadur	30		30	3
		1	Shimoga ,,	30		30	30	1	,, Shimoga	30		30	3
		9					310	9					31
		Mysore Special Dvn.											
P.W.Secry's No.113/E.4399 dated 13-1-23.		1	Accountant	67		67	67	1	Accountant	70		70	7
		2	Clerks	30		30	60	2	Clerks	30		30	6
Fl.3316 dated 19-1-23.		3					127	3					13
			Bhadra Range.										
		1	Accountant	67		67	67	1	Accountant	70		70	7
		1	Clerk	35		35	35	1	Clerk	35		35	3
			Local allowance at 20%.				20 2/5		Local allow at 20%				2
		2	Town Construction Bhadravati.				122 2/5	2					12
		1	Clerk	55		55	55						
		Iron Scheme.											
5411-12/I&C. 119-21-4 dated 28-4-22.		1	Accountant	87		87	87						
		1	Clerk	45		45	45						
		2					132						
		Forest Accounts.											
Fl.7064/G.F. 10-20-113 dated 29-6-21		1	Accountant	87		87	87						
		1	do.	67		67	67						
		2					154						
		21					995 2/15	16					

Note.—To be prepared in duplicate and forwarded through the Comptroller in Mysore and shoul

ial Rules circulated with G. O. No. Fl. 1150—1192, dated 7-2-1903)

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VISION OF ESTABLISHMENT

lates.....

WD 718—GPB—5,000—8-10-21

Proposition						Grounds of Proposition	Comptroller's Report	Orders of Government		
Permanent		Temporary						Department concerned	Financial Department	
Increase per month	Decrease per month	Increase per month		Decrease per month				Remarks	Remarks	Orders
Amount	Amount	Period	Amount	Period	Amount					

followed by a reappropriation statement if the proposal involves additional expenditure.

Finance and Accounts Form 11

Finl. 200]

(*Vide* Art. 57, C. A. C., Vol. I, and Rule 23, Part I, Chapter II of the

STATEMENT OF PROPOSITION FO

Name of Office to which the Proposit

Government orders sanctioning present Establishment		Nature of Charge									
		Present Scale					Proposed Scale				
				Pay					Pay		
No.	Date	No.	Designation	Minimum	Rate of Increase	Maximum	Average Cost	No.	Designation	Minimum	Rate of Increase	Maximum
		21					995 2/5 996 2/5 - 16					
			Public Debt Section.									
		1	Supdt.	125		125	125					
		1	Accountant	97		97	97					
		1	,,	87		87	87					
Fl.200/ G.F.13-19-114 dated 10th July 1920.		2	,,	67		67	134					
		2	,,	55		55	110					
		1	Attender	20		20	20					
		1	Peon	11		11	11					
		9					584					
			New State Loan.									
		1	Cashier	70		70	70					
Fl.5499/G.F. 6221-366 dated 1-6-22		1	Clerk	60		60	60					
		1	Despatcher	25		25	25					
		3					155					
			State Loan Advance Scheme.									
		1	Clerk	67		67	67					
Fl.2653/G.F. 10-20 dated 2-10-20.		1	,,	55		55	55					
		2	,,	45		45	90					
Fl.5298/G.F. 16-20-76. dated 21-2-21		2	,,	35		35	70					
		6					282					
			Audit of City Improvement, Bhadravati & New Palace Dt Appeals ~~D.L. Sections.~~									
Fl.354/G.F. 10-20-121 dated 23-7-21		1	Accountant	77		77	77					
		1	Clerk	67		67	67					
		1	,,	55		55	55					
		3					199					
		42					2215 2/5 16					

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ncial Rules circulated with G. O. No. Fl. 1150—1192, dated 7-2-1903)

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REVISION OF ESTABLISHMENT

relates.....

WD 718—GPB—5,000—8-10-21

Proposition						Grounds of Proposition	Comptroller's Report	Orders of Government		
Permanent		Temporary						Department concerned	Financial Department	
Increase per month	Decrease per month	Increase per month		Decrease per month				Remarks	Remarks	Orders
Amount	Amount	Period	Amount	Period	Amount					

61

661

ould be followed by a reappropriation statement if the proposal involves additional expenditure.

Finance and Accounts Form 11

(*Vide* Art. 57, C. A. C., Vol. I, and Rule 23, Part I, Chapter II of

Finl. 200]

STATEMENT OF PROPOSITION FO

Name of Office to which the Prop

Government orders sanctioning present Establishment		Nature of Charge.										
		Present Scale						Proposed Scale				
				Pay						Pay			
No.	Date	No.	Designation	Minimum	Rate of Increase	Maximum	Average Cost	No.	Designation	Minimum	Rate of Increase	Maximum	Avera Cos
	52	4n					216 2/5	16					661
			Verification of Revenue Accounts.										
R.1673-4 LR.829-16-27 dated 9-10-22		1	Superintendent.	150		150	150	1	Supdt.	150		150	15
		1	Accountant	87		87	87	1	Acctt.	90		90	9
		1	Peon	12		12	12	1	Peon	12		12	1
		3					249	3					25
			Savings Bank.										
Fl°1841/G.F. 4-22 dated 18-10-22.		1	Clerk	45		45	45						
		1	,,	40		40	40						
		1	,,	35		35	35						
		3					120						
		1	Peon for the Broby. Asstt: Comptroller 11			11	11	1	Peon for the Broby. Asstt: Comptroller 11			11	11
Total of Tempy ex other Tempy establishments		49					2595 2/5	20					924

Note.—To be prepared in duplicate and forwarded through the Comptroller in Mysore and should be fo

the Financial Rules circulated with G. O. No. Fl. 1150—1192, dated 7-2-1903)

R REVISION OF ESTABLISHMENT

sition relates.....

GPB—2,000—3-8-15

Proposition						Grounds of Proposition	Comptroller's Report	Orders of Government		
Permanent		Temporary						Department concerned	Financial Department	
Increase per month	Decrease per month	Increase per month		Decrease per month						
Amount	Amount	Period	Amount	Period	Amount			Remarks	Remarks	Orders

d by a reappropriation statement if the proposal involves additional expenditure.

Finance Form 11
Accounts
Finl.]

(*Vide* Art. 57, C. A. C., Vol. I, and Rule 23, Part I, Chapter

STATEMENT OF PROPOSITION

Name of Office to which the

Government orders sanctioning present Establishment		Nature of Charge										
		Present Scale						Proposed Scale				
				Pay						Pay		
No.	Date	No.	Designation	Minimum	Rate of Increase	Maximum	Average Cost	No.	Designation	Minimum	Rate of Increase	Maximum
										A	B	S T R A
		PERMANENT.										
		10	Gaz. Staff		5291		5291⅔	11				
		22	S.A.S.				3625	22				
		72	Accountants				5987	72				
		163	Clerks				7148	172				
		5	Shroffs				145	5				
		3	Multigraph				105	3				
		15	Attenders				303	16				
		60	Menials				726	59				
		350	Total Permnt.				23330⅔	360				
		TEMPORARY.										
		20	1. K.R.S.				1818	15				
		2	2. Ry. Constn.				217	2				
		49	Other tempy establishments				2595⅓	20				
		80	Total Tempy.				4630⅔	37				
		430	Grand Total Permnt. & Tempy.				27961⅓	397				
			C.P.S.				− 575					
		12										
		418					27386⅔	397				

4@50 200
1 55
2@45 90
1@50 50
2@50 100
2@40 80
575

set off against requirements of C.P.S.

Note.—To be prepared in duplicate and forwarded through the Comptroller in Mysore and shou

Verified taken between the maxm case of 30.3.72

the Financial Rules circulated with G. O. No. Fl. 1150—1192, dated 7-2-1903)

LD

OR REVISION OF ESTABLISHMENT

osition relates.....

GPB—2,000—3-8-15

age st	Proposition						Grounds of Proposition	Comptroller's Report	Orders of Government		
	Permanent		Temporary						Department concerned	Financial Department	
	Increase per month	Decrease per month	Increase per month		Decrease per month				Remarks	Remarks	Orders
	Amount	Amount	Period	Amount	Period	Amount					
T.											
75	283 1/3										
45	20										
10	783										
06	1658										
80 1/6	35 1/6										
21 1/4	16 1/4										
73 1/3	70 1/3										
17		9									
7 3/4	~~3002~~ 2866 1/12	9									
050				/		768					
220				3							
924						1671 2/5					
194		9		3		2439 2/5					
381 3/4	2866 1/12	9	-	3		2439 2/5			Total increase		3444 1/12
	+575								Total decrease		2448 2/5
		/									995 41/60
381 3/4	3441 1/12	9	-	3		2439 2/5			Net. increase per month.		11948 1/5 per annum

J. Satyanarayana
Comptroller

be followed by a reappropriation statement if the proposal involves additional expenditure.

23/3

the means and the sanction of the Government Comptroller

Annex

Finance and Accounts Form 11

(*Vide* Art. 57, C. A. C., Vol. I, and Rule 23, Part I, Chapter II of the Finan

Finl. 200]

STATEMENT OF PROPOSITION FOR R

Name of Office to which the Proposition r

Government orders sanctioning present Establishment		Nature of Charge										
		Present Scale on 1-10-22 prior to the receipt of the orders of Govt. re the reduction of clerks and peons in this office.					Proposed Scale					
				Pay						Pay			
No.	Date	No.	Designation	Minimum	Rate of Increase	Maximum	Average Cost	No.	Designation	Minimum	Rate of Increase	Maximum	Average Cost
			Gazetted Staff.										
		1	Comptroller	1000	100	1200	1173	1	Comptroller	1000	100	1200	117
G.O.No. Fl.4613-52/ G.F.92-17-3 dated 26-2-18		1	Dy. do.	600	40	800	733	1	Dy. do.	600	40	800	73
		1	Temy.Asstt Comptroller	600			600	1	-do-	500	40	700	63
Fl.6491-504/ G.F.113-17-2 dated 3-5-18.		6	Asstt.Comprs P.A. to 1 Asstt Comptr.	250	50/3	450	2100 10	6	Asstt.Comprs P.A. to Asst Comptr.	250	50/3	450	2100 10
EDS.98-9/39E. dated 22-8-21			Accounts Asstt to C.E.E.	250	20	350	325		Accounts Asst. to C.E.E.	250	20	350	325
		*	Conveyance allowance to Asstt. Comptr.				50		Conveyance allowance				50
			I.A.D.										
			D.A. to 4 Asstt Comptrs at 50.				200		D.A. to 4 Asst: Comptrs. at 50.				200
			D.A. to 2 Asstt Comptrs. at 50.				100		D.A. to 2 Asstt Comptrs. at 50.				100
								1	Additional Asstt Comptr.,	250	50/3	450	250
		10					5291/3	11					555
			Subordinate Accounts Service.			(Permanent.							
Fl.4613-52/ G.F.92-17-3 dated 26-2-18		3	Superintendents I Grade.	250		250	750	19 12	Superintendents. Supar	125	10	225	5230
		3	,, 2nd Gr.	200		200	600	2	,,	120		120	240
Fl.428-30/ G.F.27-18-9 21-7-19		4	,, 3rd Gr.	175		175	700	1	Hd.Acctt. C.E.E. office	100	20	200	175
			P.A to 1 Supdt.				25						
		4	,, 4th Gr.	150		150	600						
		6	,, 5th Gr.	125		125	750						
		2	,, 6th Gr.	100		100	200						
		22					3625	22					364

Note.—To be prepared in duplicate and forwarded through the Comptroller in Mysore and should b

ure D Duplicate

l Rules circulated with G. O. No. Fl. 1150—1192, dated 7-2-1903)

VISION OF ESTABLISHMENT

ates Comptroller's Office, Bangalore.

WD 718—GPB—5,000—8-10-21.

Proposition						Grounds of Proposition	Comptroller's Report	Orders of Government		
Permanent		Temporary						Department concerned	Financial Department	
Increase per month	Decrease per month	Increase per month		Decrease per month				Remarks	Remarks	Orders
Amount	Amount	Period	Amount	Period	Amount					

Finance and Accounts Form 11

(*Vide* Art. 57, C. A. C., Vol. I, and Rule 23, Part I, Chapter II of the Finan

Finl. 200]

STATEMENT OF PROPOSITION FOR R

Name of Office to which the Proposition r

Government orders sanctioning present Establishment		Nature of Charge											
		Present Scale						Proposed Scale					
				Pay						Pay			
No.	Date	No.	Designation	Minimum	Rate of Increase	Maximum	Average Cost	No.	Designation	Minimum	Rate of Increase	Maximum	Averag Cost
			Accountants.										
Fl.1602/G.F. 25-17-35 dated 21-9-18.		11	Accountants 1st Gr.	100		100	1100	69	Accountants	75	5	100	6468
		11	,,2nd Gr.	97		97	1067	2	do•B.P.L. and Sivasamudram	75	5	100	187
1515-16/Muz. 158-18-2 dated 14-12-18		16	,,3rd Gr.	87		87	1392	1	M.P.L	65	5	90	83
Fl.2901 dated 12-12-18.		15	,,4th Gr.	77		77	1155		Local allowance to 2 Accountants of lower & upper chaunds Dis Mds. Krishnaraj Sagara				-
C.6-55/S&A.5-21 dated 9-10-21		19	,,5th Gr.	67		67	1273						30
		72					5987	72					677
			Clerical Service.										
do.		10	Clerks 1st Gr.	67		67	670	172	Clerks	30	3	72	8771
		9	,,2nd Gr.	62		62	558						
		15	,, 3rd ,,	55		55	825		Local allowance to 4 clerks of lower & upper chaunds Dis. K. Krishnaraj Sagara.				
		18	,, 4th ,,	50		50	900						
		25	,, 5th ,,	45		45	1125						34
		30	,, 6th ,,	40		40	1200						
		36	,, 7th ,,	35		35	1260						
		10	,, 8th ,,	30		30	300						
		10	Apprentices	30		30	300						
			P A 5 clerks.				10						
		163					7148	172					8806

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al Rules circulated with G. O. No. Fl. 1150—1192, dated 7-2-1903)

VISION OF ESTABLISHMENT

ates .....

WD 718—GPB—5,000—8-10-21

Proposition						Grounds of Proposition	Comptroller's Report	Orders of Government		
Permanent		Temporary						Department concerned	Financial Department	
Increase per month	Decrease per month	Increase per month		Decrease per month				Remarks	Remarks	Orders
Amount	Amount	Period	Amount	Period	Amount					

783

According to Mr. Meikle's Formula III the value comes to 48 36/40 if the term is taken as 15 years and 54 27/40 if it is taken at 20 years. As the average between the two values is nearly equal to the mean between the minimum & the maximum the value is taken as Rs 51.

1658

followed by a reappropriation statement if the proposal involves additional expenditure.

Finance and Accounts Form 11

Finl. 200]

(*Vide* Art. 57, C. A. C., Vol. I, and Rule 23, Part I, Chapter II of the Financial

STATEMENT OF PROPOSITION FOR REVI

Name of Office to which the Proposition relat

Government orders sanctioning present Establishment		Nature of Charge											
		Present Scale						Proposed Scale					
				Pay						Pay			
No.	Date	No.	Designation	Minimum	Rate of Increase	Maximum	Average Cost	No.	Designation	Minimum	Rate of Increase	Maximum	Average Cost
			Shroffs.										
		1	I Grade	35		35	35	5	Shroffs	26	2	40	180
		2	2nd ,,	30		30	60						
		2	3rd ,,	25		25	50						
		5					145	5					180½
			Multigraph Section.										
Fl.3134/G.F. 155-18-2 dated 2-1-19.		3	Setters	35		35	105	1	I Grade	35	3	50	46⅔
								2	2nd ,,	30	2	40	75
		3						3					121⅔
			Attenders.										
		2	I Grade	25		25	46	16	Attenders	20	1/2	25	373⅓
Fl.26266/GF. 214-18-2 dated 22-5-19		4	2nd ,,	21		21	84						
		6	3rd ,,	19		19	114						
		1	Binder.	20		20	20						
			Multigraph.										
Fl.15/G.F. 135-18-8 dated 1?7-19		1	Machine Binder.	20		20	20						
Fl.2283/G.F. 13-19.dated 2-12-19.		1	Attender	19		19	19						
		15					303	16					371

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les circulated with G. O. No. Fl. 1150—1192, dated 7-2-1903)

SION OF ESTABLISHMENT

S.....

WD 718—GPB—5,000—8-10-21

Proposition						Grounds of Proposition	Comptroller's Report	Orders of Government		
Permanent		Temporary						Department concerned	Financial Department	
Increase per month	Decrease per month	Increase per month		Decrease per month				Remarks	Remarks	Orders
Amount	Amount	Period	Amount	Period	Amount					

351/6

16 1/4

701/3

e followed by a reappropriation statement if the proposal involves additional expenditure.

Finance and Accounts Form 11

Finl. 200]

(*Vide* Art. 57, C. A. C., Vol. I, and Rule 23, Part I, Chapter II of the Financial

STATEMENT OF PROPOSITION FOR REV

Name of Office to which the Proposition rela

Government orders sanctioning present Establishment		Nature of Charge										
		Present Scale					Proposed Scale					
				Pay						Pay		
No.	Date	No.	Designation	Minimum	Rate of Increase	Maximum	Average Cost	No.	Designation	Minimum	Rate of Increase	Maximum	Average Cost
			Menials										
		1	Jamedar	21		21	21	1	Jamedar	17		17	17
Fl.6245/G.F. 24-18-72. dated 24--5-19.		1	Duffedar	18		18	18	2	Duffedars	15		15	30
		1	do.	17		17	17						
Fl.6558/G.F. 27-18-77 dated 6-6-19		4	Peon I Gr.	14		14	56	10	Peon I Gr.	13		13	130
		6	,, 2nd,,	13		13	78	9	,, 2nd ,,	12		12	108
Fl.3979/G.F. 13-19-45. dated 7-1-20.		9	,, 3rd ,,	12		12	108	29	,, 3rd	11		11	319
		29	,, 4th	11		11	319	3	Sweepers	11		11	33
		2	Sweeper	11		11	22	1	Watchman	11		11	11
		1	,,	10		10	10		P.A. to Jamedar				4
		1	Watchman	11		11	11		,,Defedar				3
									4 peons at 1 each.				4
			Allowance to 2 cycle orderlies at Rs.2/- each.				4		Allowance to 2 cycle orderlies at Rs.2/- each				4
		55					664	53					665
		2	~~Cycle allowance at Rs.2~~				~~4~~						
Fl.1027/GF. 4-22 dated 22-8-22			**Collars.**										
		1	I Grade	15		15	15	1	Collar I Gr.	15		15	15
		1	2nd ,,	13		13	13	1	,, 2nd Gr.	13		13	13
		2	3rd ,,	12		12	24	2	,, 3rd ,,	12		12	24
			Multigraph.										
		1	Cleaner	10		10	10						
		60					726	59					717

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les circulated with G. O. No. Fl. 1150–1192, dated 7-2-1903)

ION OF ESTABLISHMENT

WD 718--GPB—5,000—8-10-21

Proposition						Grounds of Proposition	Comptroller's Report	Orders of Government		
Permanent		Temporary						Department concerned	Financial Department	
crease per onth	Decrease per month	Increase per month		Decrease per month				Remarks	Remarks	Orders
nount	Amount	Period	Amount	Period	Amount					

9

followed by a reappropriation statement if the proposal involves additional expenditure.

Finance and Accounts Form 11

(*Vide* Art. 57, C. A. C., Vol. I, and Rule 23, Part I, Chapter II of the Financi

Finl. 200]

STATEMENT OF PROPOSITION FOR RE

Name of Office to which the Proposition rel

Government orders sanctioning present Establishment		Nature of Charge										
		Present Scale					Proposed Scale					
				Pay						Pay		
No.	Date	No.	Designation	Minimum	Rate of Increase	Maximum	Average Cost	No.	Designation	Minimum	Rate of Increase	Maximum	Average Cost
			Temporary. Krishnaraj Sagara.										
Fl.4613/52/ G.F.92-17-3 dated 92-17-3		1	Superdt.	150		150	150	1	Supdt.	150		150	150
		1	Acctt.	100		100	100						
		1	,,	100		97	97	1	Accountant	100		100	100
		1	,,	87		87	87	1	do.	90		90	90
		1	,,	77		77	77	1	do.	80		80	80
		2	,,	67		67	134						
		2	Clerks	55		55	110	1	Clerk	55		55	55
		5	,,	45		45	225	4	,,	45		45	180
		1	,,	40		40	40	1	,,	40		40	40
		15	,,	35		35	455	4	,,	35		35	140
		1	Shroff	40		40	40	1	Shroff	40		40	40
		29	Local allowance at 20%				1515	15	Local allowance				875
			Extra Acctg 30				303		Supr — 30				175
							1818		Accts duties @ 20% - 145				1050
			Railway construction.										
Do.		1	Sudt.	150		150	150	1	Supdt.	150		150	150
		1	Acctt.	67		67	67	1	Acctt.	70		70	70
		2						2					220
		1	Cashier in ~~old temporary S/B~~ Water Supply Dvn.	55		55	55	1	Cashier in W.S. Dvn.	55		55	55
		1	Clerk for the Gauging Dvn.	40 + DA 20%		40	40	1	Clerk for the gauging Dvn	40		40	40 + DA
Co.		2					95	2					95

Note.—To be prepared in duplicate and forwarded through the Comptroller in Mysore and should be fo

Rules circulated with G. O. No. Fl. 1150—1192, dated 7-2-1903).

ISION OF ESTABLISHMENT

es.....

WD 718—GPB—5,000—8-10-21

Proposition						Grounds of Proposition	Comptroller's Report	Orders of Government		
Permanent		Temporary						Department concerned	Financial Department	
Increase per month	Decrease per month	Increase per month		Decrease per month				Remarks	Remarks	Orders
Amount	Amount	Period	Amount	Period	Amount					
					768					
			3							

owed by a reappropriation statement if the proposal involves additional expenditure.

Finance and Accounts Form 11

Finl. 200]

(*Vide* Art. 57, C. A. C., Vol. I, and Rule 23, Part I, Chapter II of the Financ

STATEMENT OF PROPOSITION FOR RE

Name of Office to which the Proposition re

Government orders sanctioning present Establishment		Nature of Charge										
		Present Scale					Proposed Scale					
				Pay						Pay		
No.	Date	No.	Designation	Minimum	Rate of Increase	Maximum	Average Cost	No.	Designation	Minimum	Rate of Increase	Maximum	Average Cost
		2					95	2					95
		2	Bangalore Dn.	35		35	70	2	Clerks Bangalore Dv.	35		35	70
		1	Kolar Dn.	40		40	40	1	,, Kolar	40		40	40
P.W.Secry's No.EW.153/ E.787 dated 27-7-22.		1	Tumkur ,,	30		30	30	1	,,Tumkur	30		30	30
		2	Mysore ,,	40		40	80	2	,,Mysore	40		40	80
		1	Hassan ,,	30		30	30	1	,,Hassan	30		30	30
		1	Kadur ,,	30		30	30	1	,,Kadur	30		30	30
		1	Shimoga ,,	30		30	30	1	,, Shimoga	30		30	30
		9					310	9					310
			Mysore Special Dvn.										
P.W.Secry's No.113/E.4399 dated 13-1-23.		1	Accountant	67		67	67	1	Accountant	70		70	70
		2	Clerks	30		30	60	2	Clerks	30		30	60
Fl.3316 dated 19-1-23.		3					127	3					130
			Bhadra Range.										
		1	Accountant	67		67	67	1	Accountant	70		70	70
		1	Clerk	35		35	35	1	Clerk	35		35	35
		2	LA at 10%				102 2/5	2	LA — at 10% —				21
			Town Construction Bhadravati.				102 2/5						126
		1	Clerk	55		55	55						
			Iron Scheme.										
5411-12/I&C. 119-21-4 dated 25-4-22.		1	Accountant	87		87	87						
		1	Clerk	45		45	45						
		2					132						
			Forest Accounts.										
Fl.7064/G.F. 10-20-113 dated 29-6-21		1	Accountant	87		87	87						
		1	do.	67		67	67						
		2					154						
		21					995 5/-16						661

Note.—To be prepared in duplicate and forwarded through the Comptroller in Mysore and should be f

Rules circulated with G. O. No. Fl. 1150—1192, dated 7-2-1903)

ISION OF ESTABLISHMENT

es.....

WD 718—GPB—5,000—8-10-21

Proposition						Grounds of Proposition	Comptroller's Report	Orders of Government		
Permanent		Temporary						Department concerned	Financial Department	
Increase per month	Decrease per month	Increase per month		Decrease per month						
Amount	Amount	Period	Amount	Period	Amount			Remarks	Remarks	Orders

owed by a reappropriation statement if the proposal involves additional expenditure.

Finance and Accounts Form 11

(*Vide* Art. 57, C. A. C., Vol. I, and Rule 23, Part I, Chapter II of the

Finl. 200]

STATEMENT OF PROPOSITION FO

Name of Office to which the Proposit

Government orders sanctioning present Establishment		Nature of Charge									
		Present Scale						Proposed Scale			
				Pay						Pay		
No.	Date	No.	Designation	Minimum	Rate of Increase	Maximum	Average Cost	No.	Designation	Minimum	Rate of Increase	Maximum
		21					995-2-5-	16				
		Public Debt Section.										
		1	Supdt.	125		125	125					
		1	Accountant	97		97	97					
		1	,,	87		87	87					
Fl.200/ G.F.13-19-114 dated 10th July 1920.		2	,,	67		67	134					
		2	,,	55		55	110					
		1	Attender	20		20	20					
		1	Peon	11		11	11					
		9					584					
		New State Loan.										
		1	Cashier	70		70	70					
Fl.5499/G.F. 6821-366 dated 1-6-22		1	Clerk	60		60	60					
		1	Despatcher	25		25	25					
		3					155					
		State Loan Advance Scheme.										
		1	Clerk	67		67	67					
Fl.2653/G.F. 10-20 dated 2-10-20.		1	,,	55		55	55					
		2	,,	45		45	90					
Fl.5298/G.F. 16-20-76. dated 21-2-21		2	,,	35		35	70					
		6					282					
		Audit of City Improvement, Bhadravati & New S.L.Sections.										
Fl.354/G.F. 10-20-121 dated 23-7-21		1	Accountant	77		77	77					
		1	Clerk	67		67	67					
		1	,,	55		55	55					
		3					199					
		42					245-2-5-	16				

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inancial Rules circulated with G. O. No. Fl. 1150—1192, dated 7-2-1903)

REVISION OF ESTABLISHMENT

n relates.....

WD 718—GPB—5,000—8-10-21

erage Cost	Proposition						Grounds of Proposition	Comptroller's Report	Orders of Government		
	Permanent		Temporary						Department concerned	Financial Department	
	Increase per month	Decrease per month	Increase per month		Decrease per month				Remarks	Remarks	Orders
	Amount	Amount	Period	Amount	Period	Amount					
61											

Finance and Accounts Form 11

(*Vide* Art. 57, C. A. C., Vol. I, and Rule 23, Part I, Chapter II o

Finl. 200]

STATEMENT OF PROPOSITION FO

Name of Office to which the Prop

Government orders sanctioning present Establishment		Nature of Charge											
		Present Scale						Proposed Scale					
				Pay			Average Cost			Pay			Avera Cost
No.	Date	No.	Designation	Minimum	Rate of Increase	Maximum		No.	Designation	Minimum	Rate of Increase	Maximum	
		42					2215/5-16						66
			Verification of Revenue Accounts.										
R.1673-4 LR.329-16-27 dated 9-10-22		1	Superintendent.	150		150	150	1	Supdt.	150		150	150
		1	Accountant	87		87	87	1	Acctt.	90		90	90
		1	Peon	12		12	12	1	Peon	12		12	12
		3				247	247	3					25
			Savings Bank.										
Fl°1841/G.F. 4-22 dated 18-10-22.		1	Clerk	45		45	45						
		1	,,	40		40	40						
		1	,,	35		35	35						
		3					120						
		1	Peon for the Broby. Asstt: Comptroller 11			11	11	1	Peon for the Broby. Asstt: Comptroller 11			11	11
Total of Tempy or other Tempy establishments		49					2595 2/5-20						92

Note.—To be prepared in duplicate and forwarded through the Comptroller in Mysore and should be fo

Financial Rules circulated with G. O. No. Fl. 1150—1192, dated 7-2-1903)

REVISION OF ESTABLISHMENT

tion relates.....

GPB—2,000—3-8-15

Proposition						Grounds of Proposition	Comptroller's Report	Orders of Government		
Permanent		Temporary						Department concerned	Financial Department	
Increase per month	Decrease per month	Increase per month		Decrease per month				Remarks	Remarks	Orders
Amount	Amount	Period	Amount	Period	Amount					

ved by a reappropriation statement if the proposal involves additional expenditure.

Financial Rules circulated with G. O. No. Fl. 1150—1192, dated 7-2-1903)

REVISION OF ESTABLISHMENT

ion relates.....

GPB—2,000—3-8-15

Proposition						Grounds of Proposition	Comptroller's Report	Orders of Government		
Permanent		Temporary						Department concerned	Financial Department	
Increase per month	Decrease per month	Increase per month		Decrease per month				Remarks	Remarks	Orders
Amount	Amount	Period	Amount	Period	Amount					
283										
30										
783										
~~753~~										
66 1658										
1624										
35 5/6										
16 1/2										
70 1/3										
	9									
~~3802~~	9									
2866 1/12										
			3		768					
					1671 2/5					
	9		3		2439 2/5					
2866 1/12	9	-	3		2439 2/5					
+ 575										
3441 1/12	9	-	3		2439 2/5					

Total increase - 3441 1/12

" decrease - 2448 2/5

Net increase per month. 995 41/60 or Rs 11948 1/5 per annum

J. Adyanaya-chary
Comptroller

followed by a reappropriation statement if the proposal involves additional expenditure.

between the main

3.72

Surplus saved

Finance and Accounts Form 11

Finl. 200]

(*Vide* Art. 57, C. A. C., Vol. I, and Rule 23, Part

STATEMENT OF PROP

Name of Office to w

Government orders sanctioning present Establishment		Nature of Charge										
		Present Scale						Proposed Scale				
				Pay						Pay		
No.	Date	No.	Designation	Minimum	Rate of Increase	Maximum	Average Cost	No.	Designation	Minimum	Rate of Increa	
												A B S T
		PERMANENT.										
		Gaz. Staff	10			5291	5291	11				
		S.A.S.	22				3025	22				
		Accountants	72				5987	72				
		Clerks	165				7148	172				
		Shroffs	5				145	5				
		Multigraph	3				105	3				
		Attenders	15				505	16				
		Menials	60				726	59				
		Total Permnt.	350				23550	360				
		TEMPORARY.										
		1. K.R.S.	29				1818	15				
		2. Ry. Constn.	2				217	2				
		Other tempy establishments	49				2595 2/5	20				
		Total Tempy.	80				4650 2/5	37				
		Grand Total (Permnt. & Tempy.	430				27961 1/15	397				
		CPS	12				(X) 575					
			418				27386 4/15	397				

(X) 1@ 55 = 55
7@ 50 = 350
2@ 45 = 90
2@ 40 = 80
575

Note.—To be prepared in duplicate and forwarded through the Comptroller in Myso

verified taking the number in the category

G. R. S. VI—G/32]

SUBJECT.....

.....

.....

Diary No. of letter replied to——

General and Revenue Secretariat

( )

, *the* *191* .

Date of issue 18/4/23

Signed by M Madhava Char

Section 4-7

File No. 4-11

Serial No 92

No. JE 4824

To

The Comptroller

Sir,

With refce to your letter No 2-S 775 dated 21st March 1923 submitting for sanction ~~the memorandum containing~~ proposals for the revision of your office, I am directed to state that at ~~the~~ present ~~there~~ no scheme for additional establishment charges can be entertained. If you can

over.

Govt will be glad to consider
~~per Capt~~ any scheme of revision
to increase efficiency
without very large extra
cost. ~~Govt would be glad~~
~~to consider it~~

Inventions
Dept
16/4/23

Secrecy
Adm
11/4

List of enclosures.

Copied by

Examined

List of temporary establishment sanctioned from time to time for the Comptroller's office.
(Central office) as on 31-1-24.

G.O. No. and date.	Nature of work for which sanctioned	designation	No.	Rate	Remarks.
P.C. 6046-7 / G.W. 119-22-2 dated 5-4-23.	For audit of Iron Scheme accounts	Accountant	1	87	Vide 24 3/24 or date of reorganisation of the Office whether is earlier
		Accounts clerk	1	45-	
-7C-7064 / G.F 10-20-113 dated 28-6-21	For audit of Forest accounts	Accountant	1	87	To Continue.
x Letter no: 7C: 4975 / G.F 3-22-84 dated 25 4/23		-do-	1	67	Vide reorganisation of the office
7C: 200 / G.F 13-19-114 dated 10-7-20.	For State Loan Section	Superintendent	1	125-	To Continue till the work is transfd to the Mysore Bank
		Accountant	1	97	
		-do-	1	87	
		-do-	2	67	
		Accounts clerks	2	55-	
7C. 5499 / G.F 6.4.366 dated 1-6-22	-do-	Cashier	1	70	
		Accounts clerks	1	60	
		-do-	1	25-	
7C: 354 / G.F 10-20-121 dated 23-7-21.	For audit of Cely Improvement accounts	Accountant	1	67	To Continue till the work is reorganised of the office
x Letter no: 7C 4975 / G.F 3-22-84 dated 25 4/23	-do- of New palace Division accounts	-"-	1	77	
R. 1445-6 / L.R-81-23-5 dated 26-9-23	For Verification of Revenue accounts of Mysore Dist	Superintendent	1	150	Vide 31 1/24. Further to Continue the Cpttr till the end 31 7/24 after this date reorganisation
		Accountant	1	87	
7C: 1841 / G.F 4-22 dated 18-10-22.	For audit of Savings Bank accounts	Accts clerks	1	45-	
		-do-	1	40	
		-do-	1	35-	
7C: Secy's letter no: 7C: 1922 / G.F 49-23-2 dated 20-10-23	For audit of Mysore Iron works accounts	Superintendent	1	125-	17 10/24. Not yet given effect to.
E 930-1 / Edn 144-22-12 dated 25 9/23	-do- of Mysore University accounts	Accountant	1	100	To Continue until further orders.
7C: 3498-19 / G.F 7-23 dated 28-12-23	-do- of Education Bills	Accountant	1	87	6 months from 1 1/24.
		-do-	1	77	
		-do-	1	70	
7C: 3431 / G.F 7-23 dated 20-12-23	~~-do-~~ for pension Section	-do-	1	77	-do-
		Accts clerk	1	55-	
7C: 1680 / G.F 7-23-20 dated 27-9-23	For Compilation of Capital & Revenue accounts	Accountant	1	70	1 yr from 1 1/24.
		Accounts clerk	1	50	
236 / Dis 1-23-3 dated 12-1-24	For audit of accounts of distress work.	Accountant	1	87	4 months from 1 1/24.
		-do-	1	77	
		Accts clerks	1	55-	
			33		
Lump Sum Grant.	For Audit of Viceregal accounts	Accts clerk	1	30	
	For State Loan Section	-do-	1	30	
	For C.P.S. Audit	-do-	1	30	
	For Verification of broad Sheets	-do-	1	30	
	For Budget Work	-do-	1	30	
	For Miscellaneous audit Section	-do-	1	30	For distress work.
	For State Huzur Treasury (increased work)	-do-	1	30	
	For W.A.D. Miscellaneous (-do-)	-do-	1	30	
			8		

Pbrr 1-2-24

1/2/24

Comparison of cost of the S. L. Secn with that in Br. India

The Sanctioned strength of the Public Debt Section costs Rs 8736/- per annum as per statement enclosed. The amount of Public Debt for the service of which this cost is incurred is just more than 3½ crores.

The Imperial Bank of India do part of the work done by our State Loan Secn for the Govt of India and only for this part they charge at Rs 2000 per crore of debt plus Rs 2000 on a/c of Stock certificates & at this rate the cost for the Mysore Govt would exceed Rs 9,000 while our State Loan Secn cost is less & turns out more work.

Flag N

The Govt of India were paying prior to the new agreement referred to above at Rs 3800 per crore to the Bank of Bengal and at this rate we would have

Flag M.

to pay over 12,250 for the service your loan. In addition to this charge the Bank takes for itself fees realised on a/c of Subscn. Consn. &c

In addition to what they pay to the Imp. Bank the Govt. of India pay for Separate Staff in the offices of Accountants General (vide art. 351 Audit code) for the Audit of Interest-Payments &c This work is done here by our State Loan Sectn. and

The State Loan Sectn. further does part of the work done by the Controller of the Currency & the entire cost of the Section is less than what the Govt of India pay and the Imp. Bank

Co

Years.	(1) Gross Rev. Expdtre (total of) (the three) (Parts.)	(2) Cap.Expdtre excluding Ry.Cap.(audited by Ry.Audit Office) but including El. Depn. charges.	(3) Working Expenses of K.R.S. and Elec. and K.G.F. Water Works. (shown on) (receipt) (side.)	(4) Total of 1,2 and 3.	(5) Total expenditure on Accounts Dept.excluding Ry.Audit Office.	(6) Ratio of (5) to (4). Percen
		(Figures in thousands of rupees.)				
1917-18.	3,19,48	25,42	7,12	3,52,02	1,86	.53
1918-19.	3,31,16	30,60	7,94	3,69,70	2,48 a	.67
1919-20.	3,57,09	61,32	8,30	4,26,71	2,46	.58
1920-21.	3,44,11	79,72	10,57	4,34,40	2,84 b	.65
1921-22.	3,44,27	90,37	10,17	4,44,81	2,78	.62
1922-23.	3,31,47	23,83	9,87	3,65,17	2,67	.73

Note. a. The increase is due to the re-organisation of the Comptroller's Office and the amalgamation of the P.W. audit with the Civil audit.

b. The increase is due to High Price Allowances.

Cost of Sanctioned Strength of the State Loan Section——

Govt order no 7L 200-G-7-13-19-114. Dated 10th July 1920.

= 8 Hands:——.

1.	one Superintendent on Rs.	125/—
2.	one Accountant " "	87/—
3.	one " " "	67/—
4.	one Cashier " "	55/—
5.	one clerk " "	55/—
6.	one Attender " "	20/—
7.	one Accountant " "	97/—
8.	" " " "	67/—

Govt order no 7L 5499-G.7.6-21-366 Dated 1st June 1922.

= 3 Hands:—

1.	one clerk on Rs.	70/—
2.	one " " "	60/—
3.	one Despatcher " "	25/—
	Total Eleven Hands	728/—.

Cost per annum: 728×12: 8736/—

Amount of Public debt

No.	Loan.	Amount.
1	5 1/2 pc of 1882	5000
2	4 pc of 1906-7.	115000
3	5 1/2 pc. Commercial loan of	875000
4	6 1/4 pc loan of 1920-40	11964350
5	6 1/2 pc loan of 1921-51	30504121/2
6	7 pc loan of 1931.	~~19556121/2~~ 19556,5121/2
	Total.	35462775

42559

C. O. 46—R

WD 0103—GPB—10,000—29—8-21

Please address all future communications to the Comptroller to the Govt. of H. H. the Maharaja of Mysore.
In reply to this Comn. please refer to
No. Es. 1150.

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 12th June 192?

FROM

T. SATYARAJ CHETTY ESQ., B.A.,
Comptroller to the Government of
His Highness the Maharaja of Mysore.

To

Rajakaryaprasaktha
M.N.Krishna Rao, Esq., B.A.,
Financial Secretary to the Government of Mysore,
Bangalore.

SIR,

I have the honor to acknowledge the receipt of your letter no.Fl.4824/G.F.4-22 dated 18th April 192? intimating with reference to the proposals for the revision of the scales of my office submitted with my letter No.775/Es dated 21st March 192? that Government would consider any scheme for the re-organisation of this office to increase its efficiency provided the extra cost is not very large.

2. The total extra cost according to the present proposals amounts to ₹11,948/- as compared with the scale on 1st October 192? i.e., prior to the receipt of orders of retrenchment of the establishment of this department. From this amount has to be deducted ₹768/- being the amount of local allowance for Upper & Lower Channels Divisions abolished in Government Order No.P.W. 96/941-51 dated 1st August 192? and P.W.258-66/E.760-? dated 16th July 1919 respectively, but wrongly included in the proposed scale in the proposition statement. Since the submission of

proposals, further retrenchments have been ordered in Financial Secretary's No.Fl.497-5/G.F.3-22-84 dated 25th April 1923 and the scale has been reduced by one clerk on R$55/- for the Audit of Bhadra Range Accounts. The scale of the Krishnaraja Sagara Establishment has been further reduced by two hands and the reduction has been given effect to from 22nd and 23rd May 1923 respectively. The proposed scale will therefore be reduced by R$2,388/- as detailed in the margin and the net extra cost will stand at R$9,560/- This excess will practically disappear if actuals of the current year and anticipated savings of the next year are taken into account as shown below:-

1. Bhadra Range (at 51 per mensem according to time scale)	R$612/-
2. Local Allowance of Lower and Upper Channels Divisions	R$768/-
3. Salary of two hands in Krishna Raja Sagara at R$42/- (Pay 35/- plus L.A.7/-)	1,008/-
	R$2,388/-

1. Savings under acting allowances. (Para 11 of the Memorandum)	R$4,000/-
2. Savings for another two years due to the stoppage of the Scheme of deputing Probationers for training in Commercial Accounts (Pay 125/- plus L.A.50) x 2 x 12. (1286-335/G.F.32-22-1 dated 6-9-1922)	R$4,200/-
3. Reduction of establishment temporarily attached to Divisions (Para 11 of the Memorandum) for clearance of arrears work etc. One hand from each of the Bangalore and Mysore Divisions already ordered to be reduced in Public Works Secretary's No.E.7884 dated 7th April 1923.	R$ 900/-
Total	R$9,100/-

It will be seen from the above that the revision of the establishment will not materially add to the charges of the Audit Department as compared with the scale of expenditure hitherto incurred. I may add that the introduction of reforms will throw a great deal of additional work and responsibility on the Audit Department and it is necessary that, when the time which is not far distant arrives for the actual work connected with the Reforms being carried out, this office should not be found ill-equipped for the purpose. The broad outline of the work before the office has been sketched in para 2 of the Memorandum forwarded with this office No.Rs.775 dated 31st March 23. As the

for the revision is real and urgent and the extra cost involved is not very large, I request that the question may now be favourably considered by Government.

3. I may be allowed to take this opportunity to place before Government one important point with regard to the functions of the Audit Department. I refer to the common view that a vigilant audit can prevent all defalcations and that when things go wrong in any department, audit must have been defective. It is necessary to explain that it is possible for the Audit Department, nay incumbent on it, to certify that the accounts are accurately built up from the initial records, that expenditure and receipts have been audited with reference to prescribed rules and procedure and defects in system are duly noticed and remedied. But unless the initial record represents facts, the accuracy of the subsequent work performed on the basis of that record is of no avail. The Auditor General in India has clearly explained the limitations of audit in this respect. In para 21 of his Introduction to the Indian Government Audit, he says:-

> "The Public Works or Railway Engineer counts coolies and records their number; he measures construction work, and enters the figure in a Note Book;
>
> x x x x x x
>
> At these points, the accounts spring direct from the facts. <u>At these points they obtain whatever vitality and reality, they possess</u>; their accordance with the facts through all their subsequent changes of form depends on their truth at these points. <u>Generally speaking in India, audit does not come in here at all; the executive and administrative disbursing officers alone verify the initial records with fact: the accordance of the initial record with fact is finally accepted by audit on their statement and responsibility</u>."

It is impossible for audit to verify the initial facts which form the basis of the whole superstructure of accounts unless a representative of that department were present at every act of the departmental officers and this has not been required to be done either in India or elsewhere, in view, especially of the huge -

establishment

establishment and the enormous expenditure which would be entailed thereby, altogether disproportionate to the advantage expected. Departmental and administrative officers must alone be held entirely responsible for the accuracy of the initial record and the correctness of the facts which it purports to present. If the initial record is a distortion of facts, the departmental executive officers preparing or certifying the record are primarily to blame and should be held accountable for overpayments and embezzlements. If the initial reocrd is genuine and in accordance with facts and overpayments are due to unauthorised rates, double claims, non-recovery of dues etc., the Auditor of the department or of the Audit Office, as the case may be, will have to shoulder the responsibility. The position of audit in this respect is apparently not generally known and it would be useful to have it clearly defined and published for general information.

4. It may be added here that in order to enable departmental officers to discharge their duties relating to accounts efficiently, a representative of the Audit department is attached to each office of the large spending departments, like the Public Works Department or the Electrical Department, or a complete system of preaudit obtains as in the case of all expenditure on Open Lines of Railways. The Public Works Accountant is the primary Auditor of initial accounts and checks work bills, with estimates, sub heads and contracts. The work done by a Divisional Accountant is test-checked at the annual inspections. Audit at the source is thus secured to a large extent, but if the initial record is not a correct presentation of facts and if, for instance, more coolies are billed for than the numbers actually employed or work not done is entered in the measurement book, the irregularity can only be brought to light in audit - indirectly and long after the event, when excesses over estimates become pronounced and are investigated.

5. Departmental audit under the English system is not generally in vogue in India, but in Mysore, such audit has been introduced in some of the important departments. There is an

Accounts

Accounts Assistant attached to each of the Electrical, the Industries, the Military and the Railway Departments and he has to examine the departmental accounts, scrutinise the regularity of the monetary transactions, and assist the Head of the Department in all matters relating to the expenditure of cash and stores and the execution of works. The Financial Secretary has recently asked for my opinion as to the adoption of a similar arrangement for controlling the expenditure in the Education Department which is now the largest spending department in the State and the question is receiving my attention. In some of the departments referred to the functions of the Accounts Assistant are probably not clearly defined but the Heads of Departments will, it is hoped gradually utilise to the fullest advantage of the experience and service of their Assistants with regard to accounts and will not over-ride their views without reference to this office. It would be conducive to the efficiency of service if these officers are posted by the Accounts Department and are subject to the control and supervision of the Comptroller while being at the same time helpful to the department as Financial Advisers. I shall submit separate proposals on this point for the consideration of Government.

6. Surprise inspections of cash, stores and accounts in important offices by the Financial Secretary and the Comptroller (Vide Rule 7 para 3 Mysore Account Code Volume I) are also provided for under existing orders. If some relief from the present heavy work is afforded to the Comptroller and his Gazetted Assistants, it would be possible to have larger recourse to these orders and carry out such inspections which may have a deterrent effect on the accumulation of arrears.

7. Briefly stated:

(i) the proposals do not involve very large extra cost and may be kindly sanctioned by Government,

(ii) the audit department would, if the proposals be accepted, be sufficiently well organized to conduct an efficient audit

and

and effect improvements, where necessary, and

(iii) it is essential to clearly enunciate the duties of departmental officers as regards errors of facts and strengthen departmental audit in departments where such audit is already in existence.

I have the honor to be,

Sir,

Your most obedient servant,

J. Satyanarayana

Comptroller.

MSR/12-6

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X

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C. O. 46—R

WD 0103—GPB—10,000—29—8-21

Please address all future communications to the Comptroller to the Govt. of H. H. the Maharaja of Mysore:
In reply to this Comn. please refer to
No. 219/Es

19 — 19
Section. 9A
File No. 4-22
Serial No. 117

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 15th Aug. *192* 3

FROM

T. SATYARAJ CHETTY Esq., B. A.,

Comptroller to the Government of

His Highness the Maharaja of Mysore.

17 AUG 1923

To

Rajakaryaprasaktha
M.N.Krishna Rao, Esq., B.A.,
Financial Secretary to Govt. of Mysore,
Bangalore.

SIR,

I have the honor to invite your kind attention to this office letter No.775/Es dated 21st March 1923 forwarding proposals for the reorganisation of this office and the subsequent letter No.1151/Es dated 12th June 1923 explaining in detail how the extra cost of Rs.11,948/- referred to in your letter No.Fl.4524/G.F.42-22 dated 18th April 1923 would be further reduced and would not add materially to the charges of the Audit Department as compared with the scale of expenditure hitherto incurred. No orders of Government have been received till now.

2. If it will take some time before the entire proposals for the reorganization can be taken up and disposed of, I would request that the question of conversion of one of the Superintendent's places into a Gazetted Officer's place ~~being~~ may be taken up now as the proposal so far as it relates to Gazetted Officers and Superintendents involves hardly any extra cost as can be seen from the tabular statement appended hereto summarising the proposals. The necessity for an additional

additional officer's appointment has already been explained by me in detail in my memorandum for reorganization and has become pressing. The Gazetted Officers have been frequently representing to me that the charges assigned to them are very heavy and it is necessary that they should be given some relief. I therefore request that I may, pending orders of Government on my proposals for the reorganization of my office be permitted to utilize the services of Mr. G. S. Natesier the senior Superintendent of my office who has frequently acted as a Gazetted Officer as an additional acting Assistant Comptroller, his place as Superintendent being kept unfilled.

I have the honor to be,

Sir,

Your most obedient servant,

Comptroller.

MSR/15-8

QB

15/8

Gazetted Staff.

	Present			Proposed		
	No.	Cost		No.	Cost	Remarks.
Permanent	10	5291 2/3	Permanent	11	5,575	
Total	10	5291 2/3		11	5,575	

Superintendents.

	No.	Cost		No.	Cost	Remarks
Permanent	22	3,625	Permanent	22	3,645	(a) The appointment on Rs.150/- sanctioned for Railway Construction work has been discontinued from 1st July 1923 as no provision is made therefor in the Railway Budget for this appointment hence it is taken as savings.
Temporary						
Krishnaraja Sagara	1	150	Temporary	1	150	
Railway Construction	1	(a) 150	..		(a)	
Public Debt Section	1	125	..			
Verification of Revenue Accounts	1	150	Temporary	1	150	
Total	26	4,200		24	3,945	
Grand Total	36	9,491 2/3		35	9,520	28 1/3

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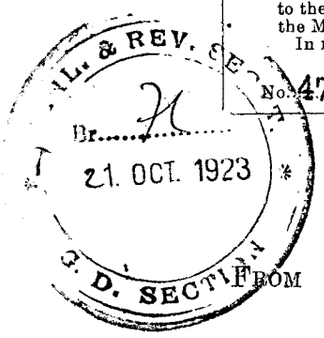
C. O. 46— R

WD 0103—GPB—10,000—29—8-21

Please address all future communications to the Comptroller to the Govt. of H. H. the Maharaja of Mysore.
In reply to this Comn. please refer to
No. 477/Es



OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 16th Octr. *192* 3

G. T. 4-22 8 Cns

T. SATYARAJ CHETTY ESQ., B. A.,
Comptroller to the Government of
His Highness the Maharaja of Mysore.

To

Rajakaryaprasaktha
M.N.Krishna Rao, Esq., B.A.,
Financial Secretary to Govt. of Mysore,
Bangalore.

SIR,

I have the honor to bring to your notice that some of the Accounts Clerks of this department working in the Public Works Divisions represent that consequent on the recent re-organisation of the Public Works Department establishments, the officials of that department in Divisions have secured a permanent footing in grades of 30-3-45, 50-4-70 and 55-5-80 while the Accounts Staff consists in some cases of Accountants on the minimum pay of Rs67/- and of Accounts Clerk drawing Rs35/- or Rs40/-. The pay and allowances of the Accounts branch have been for more than a decade such that the corresponding officials of the Public Works Department have been at the most at par with the Comptroller's staff. The Accountant has been invariably the most highly paid official in an Executive Engineer's Office, as he is treated as the Head of the Executive Engineer's Office Establishment (Article 497 Mysore Account Code, Volume III Part I) in addition to being held responsible for all matters relating to Accounts and to the expenditure of cash and stores in the division. The Cashier or the Senior Accounts Clerk equalled in pay and rank the Divisional Head

Clerk

Clerk and the other Accounts Clerk had a pay of a Senior Sub Divisional Clerk. This arrangement has been followed all along as far as possible but in future, with progressive scales for divisional staff and fixed pay for this office establishment, the disparity in pay and prospects would become pronounced and delicate positions might ordinarily arise of a Senior Accounts Clerk drawing less pay in course of time than a Junior colleague of his belonging to the Public Works Department or of a Divisional Accountant and Manager having to pass the work of a higher paid Head Clerk or Draftsman.

I venture to state in this connection that such representations would be obviated and more harmony secured in the working of Divisional Offices if sanction of Government is obtained to the time-scale pay proposed in my letter No.775 dated 21st March 1923, and further urged in letters Nos.1151 dated 11th June 1923 and 219 dated 15th August 1923. As a grade of 30-3-72 to Accounts Clerks and one of 75-5-100 to Accountant have been proposed, the Accounts staff will have no grievance afterwards, and I would therefore once again request that you will kindly obtain early sanction of Government to the re-organisation of this office.

I have the honor to be,
Sir,
Your most obedient servant,

for Comptroller.

MSR/16-10

15968

Please address all future communications to the Comptroller to the Govt. of H. H. the Maharaja of Mysore.
In reply to this Comn. please refer to
No. 590 ES

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 16th Nov. *1923*.

GENL. & REV. SECTT. FROM Br. 18 NOV 1923 G. D. SECTION

1158

T. SATYARAJ CHETTY, ESQ., B.A.,
Comptroller to the Government of His Highness the Maharaja of Mysore.

To
Rajakaryaprasaktha
M. N. Krishna Rao Esq., B.A.,
Secretary to the Government of Mysore.

Financial *Department.*

SIR,

With reference to Chief Secretary's letter No.829/C.B.59-23-2 dated 17th September 1923 (copy enclosed) approving of my proposal to retain Mr. M.A. Singrachar, Assistant Commissioner, till the Higher Departmental Examination, I have the honour to state that the Examination was over on the 13th instant. I request that I may be kindly permitted to retain Mr. Singrachar for work in this office pending orders of Government on my proposal to sanction an additional Gazetted Officer for this office, the necessity for which has been fully explained in the proposal for the reorganisation of this office submitted to Government with this office letter No.775 dated 21st March 1923 and subsequent letter No.219 dated 15th August 1923 urging for the same. I have in anticipation of sanction of Government retained him for work in this office and I request that my action may be approved.

I have the honor to be,
Sir,
Your most obedient servant,

T. Satyaraj Chetty
Comptroller.

P.T.O.

W D0102 GPB—8,000—27-8-21

C. O 45-Rec. —]

.....Department

192

FROM

T. SATYARAJ CHETTY, ESQ., B.A.,

Comptroller to the Govt. of
H. H. the Maharaja of Mysore.

To

.....ESQ.,

Secretary to the Govt. of Mysore,

Dept.

Dated

Despatched

Received

No.....

Subject matter.

Letter No.829/C.B.39-23-2 dated the 17th September 1923 from the Chief Secretary to the Government of Mysore, Bangalore, to the Comptroller in Mysore, Bangalore.

=====

With reference to your letter No.E.S.244 dated 22nd August 1923 about the transfer of Mr. M.A. Singrachar to the Railway Audit Office I am directed to state that in the circumstances explained, Government approve of your proposal to retain Mr. Singrachar in your office till his Departmental Examination is over.

" Copy "

Subbaraya Rao.

Superintendent, Comptroller's Office,
Records Section.